Town of Dixfield

Annual Report—July 1, 2009—June 30, 2010

"The Tannery, afterwards the Toothpick Mill, the end of the Woolen Mill. Copy from a Daguerreotype taken about 1850."—Wirt Horne

Bridge Over Webb River at Dixfield

Through The Years

"Mr. & Mrs. George Moy walking toward Freeman Toothpick Mill; mill torn down previous to 1920. Henry Thayer Lumber Mill on left. Horse and wagon in background approx. location of second bridge over the flume that carried water to the grist mill (not shown) that was located at the right of the picture between the Odd Fellows Hall and the bridge. A grocery store was located on the second floor of the grist mill. In times of low water, the grist mill had preference and the lumber mill had to shut down."—John Towle

Bridges Over The Webb

Wooden Bridge Across Webb River Between Dixfield and Mexico. (Three dams visible under the bridge.)

Webb River Bridge, Dixfield
August 2010

Dedication

Mark Thompson

The Town of Dixfield wishes to thank Mark Thompson of Peru for his dedication to the students of RSU No. 10 through his many hours of volunteer work for the sports programs offered by our schools. He worked tirelessly at Harlow Park helping with the construction of both the new concession booth and scoring tower. He donated fire extinguishers, a warming machine, etc. and spent hours fund-raising for the many aspects of the projects. He is the announcer at football games and a man anyone can turn to if help or fund-raising is needed. Thank you Mark, for leaving your "mark" on our community in such a beneficial and generous manner. Dixfield, as well as the students, has benefited immensely by your presence.

Citizens of Dixfield

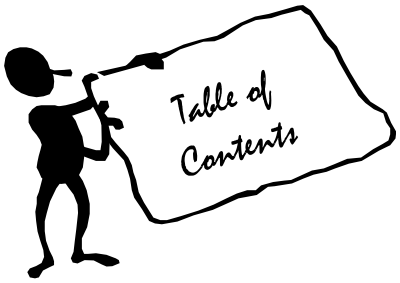
In Memory of

Bettina M. Martin—Chair, Board of Selectmen

November 1, 1937—January 9, 2011

The town recently lost one of its most dedicated public servants, Bettina M. Martin, Chairman of the Board of Selectmen. Bettina was Administrative Assistant for SAD No. 21 for many years, operated Klassy Kids Children's Boutique in Farmington and served as Farmington's Town Treasurer until retirement. She was elected to Dixfield's Finance Committee and then was elected Selectman, serving two terms as its Chair. During her tenure she was instrumental in codifying the town's many policies and ordinances, revamping the bookkeeping system as well as negotiating various contracts and agreements. She was a great proof-reader and fastidious promoter of the rule of law. Thank you, Bettina, for the many hours of hard work you gave to the Town of Dixfield.

On the cover: Photographs are courtesy of the Dixfield Historical Society. We will soon be getting a new bridge that will span the Webb River at its confluence with the Androscoggin. The Maine Department of Transportation will be starting their new project this spring, and will take a little over a year to complete.



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A Historic Election—November 2, 2010

How Did Dixfield Vote?

	Yes	No
Compre.Plan Amendments	451	**516**
Sewer Loan	478	**533**
Zoning Mountains	487	**543**
Curfew Ordinance	**710**	320
State Referendum Questions		
Oxford County Casino	**669**	302
Bond Issue	435	**525**
Bond Issue (Conservation)	**515**	447
Governor		
Cutler, Eliot R.	300	
LePage, Paul R.	439	
Mitchell, Elizabeth Libby	171	
Moody, Shawn H.	52	
Scott, Kevin L.	51	
Representative to Congress, District 2		
Levesque, Jason J.	384	
Michaud, Michael H.	617	
State Senator, District 14		
Millett, H. Sawin, Jr.	391	
Patrick, John L.	603	
State Rep. to Legislature, District 93		
Bissell, Cynthia H.	425	
Briggs, Sheryl J.	587	
Oxford County Treasurer		
Gadat, Roy G.	248	
Hine, William C., II	718	
Oxford County Register of Deeds		
Risica, Marjorie M.	454	
Shearman, Patricia A.	500	
Oxford County Sheriff		
Gallant, Wayne J.	919	
Oxford County District Attorney		
Croteau, Norman R.	843	

Telephone Town Office:

562-8151

Town's Website—www.dixfield.org

Board of Selectmen

Term Expires: 2011
Bettina M. Martin (Chair) bette7@adelphia.net
Term Expires: 2013
Malcolm M. Gill macgregorgill@yahoo.com
Term Expires: 2012
Norine H. Clarke logcabin1@roadrunner.com
Term Expires: 2013
Katherine N. Harvey kharvey@rus10.org
Term Expires: 2012
Stephen G. Donahue steveandbertdonahue@roadrunner.com

Town Manager

Gene R. Skibitsky townmgr@dixfield.org

Secretary/Deputy Treasurer
Charlotte M. Collins treasurer@dixfield.org

Deputy Town Clerk/Tax Collector
Vickie R. Carrier townclk@dixfield.org

Assistant Town Clerk/General Assistance
Theresa M. Hemingway depclerk@dixfield.org

Code Enforcement Officer
Calvin L. Beaumier townceo@dixfield.org

Police Chief
Richard A. Pickett magnum@megalink.net

Public Works Foreman
David Phair kphair15@roadrunner.com

Library Director
Peggy Malley peggy.malley@ludden.lib.me.us

Fire Chief
Scott Dennett Fire-Chief@dixfield.org

Animal Control Officer
Anne Simmons-Edmonds

Emergency Management Director
Jay Bernard

Health Officer
David Saphier

MedCare Ambulance Representative
Cheryl Dickson

N.O.R.S.W.B. Representative
William DeVries

Plumbing Inspector
David Errington

River Valley Growth Council Representative
Bettina Martin

Elected and Appointed Boards

Finance Committee
Trevis Knapp
William DeVries
Scott Dennett
Terrance Robinson
Cynthia Coulombe
David Harvey
Amity Bean

Ione Harlow Scholarship Committee
Malcolm Gill
Joanne Weston
Montell Kennedy

Ludden Memorial Library Trustees
Maureen Houle
William DeVries
Gena Cloutier
Carol Bernard
Margaret Cannon

Planning Board
Craig Coulthard
David Harvey
Randy Hotham
Cindy Lou Paine
Michael Peters

R.S.U. No. 10 Directors
Bruce Ross
Barbara Chow

Water Advisory Committee
James Desjardins
Gerald Stone
Brenda Turbide
William DeVries
Montell Kennedy
Sonja Fuller

Distinguished Citizen—2010

Ralph E. Clarke

Receives his 2010 Distinguished Citizen Award from Chairman of the Board of Selectmen Bettina M. Martin at our Annual Town Meeting on May 27, 2010

Chair Martin: "The Distinguished Citizen Award is a way in which the town can recognize one of its citizens who has shown genuine concern for the town and its people--and who has also been actively involved in community affairs. Ralph Clarke has more than met the criteria for this award. Over the past four decades, Ralph has served as:

- Trustee of Harlow Park
- Chairman of the Dixfield Police Commission
- Secretary of the Planning Board
- Vice-Chair of the Water Advisory Committee
- Treasurer of the Outdoor Market Committee
- AND Moderator of several Town Meetings

In community affairs he has been a dedicated servant as:

- Past Master of King Hiram Masonic Lodge
- Past Master of Blazing Star Lodge in Rumford
- Past District Deputy Grand Master of the 20th Masonic District
- Currently Ritual Instructor
- Past President of the Rumford Rotary Club
- Past King Lion of the Dixfield Lions Club
- Past President of the Maine Plumbing/Heating/Cooling Contractors Assoc.

Ralph also was active with the Cub Scouts, Little League and Youth Hockey. He is a current member of SCORE.

The town thanks you, Ralph, for your many years of service to this town, its youth and our surrounding neighbors. We're pleased to present this prestigious award with sincere gratitude to Dixfield's Distinguished Citizen Ralph E. Clarke."

Board of Selectmen

Bettina M. Martin, Chair
Malcolm M. Gill
Norine H. Clarke
Katherine N. Harvey
Stephen G. Donahue

Town Manager

Eugene R. Skibitsky

Dixfield Citizens:

It's hard to believe, but a year has come and gone since my last message. For many, this past year was one of stress. The nation's economy fell into a deep recession, and the State of Maine was not immune to the faltering economy. Many of us locally were hurt and are still hurting today. Trying to put together a budget and work plans for the town during this past year was not easy as we had to balance the needs of the Town with the poor economy we were all enduring. The budget came in flat, and the tax rate stayed the same. But regardless of the struggles, we did have our successes last year.

At the beginning of the year we welcomed back Norine Clarke as a re-elected Selectman and welcomed Steve Donahue as a newly elected Selectman replacing Brad Dyer. The Selectmen, during the course of the year, approved the following policies:

Identity Theft Policy	Winter Roads Policy
Surplus Property Policy	Revised Smoking Policy
Fund Balance Policy	Investment Policy

All of these policies are available to the citizens at the Town Office. We also encourage our citizens to use the Town's website as we upload more and more documents. Any suggestions for improving the website are welcome.

The Town purchased equipment with funds from the dedicated reserve accounts. The Fire Company enlarged their doors to accommodate a new engine; the Police Department traded in a Ford Crown Victoria for a new Ford Expedition and the Public Works Department added a new snow plow and Kubota tractor for clearing sidewalks. A new boiler was installed at the Town Office in order to heat more efficiently.

We saw some personnel changes in that Dave Phair was hired as the Working Foreman for our Public Works Department. We also saw long-time valuable employee William "Dickie" Frost retire from Public Works. And we compliment reserve Officer Dave Hodgson who graduated from the Police Academy to become a full-time officer with our Police Department. Dave fills the slot left open by Officer Chuck Beale.

One of my goals as Town Manager was to have monthly staff meetings where Department Heads could share ideas and information could be disseminated. I was not successful as finding times and dates that we could all get together proved nearly impossible. We will, however, strive for quarterly meetings in order to come together.

Many hours were spent diligently working on a wind ordinance to place for the townspeople on Election Day in November upon learning that Patriot Renewables, LLC seeks to install a 20-Magawatt wind farm, which is a sizeable investment in the Town.

I would like to thank all the town employees and volunteers whose tireless efforts have made Dixfield a great place in which to work and live. I appreciate the opportunity to serve the citizens of this fine community.

Dixfield Cemeteries

News and Notes

Dixfield's eight cemeteries continue to need work as do most old cemeteries in Maine. Falling and cracked stones are in need of repair and cleaning as well as some of the fencing. This coming year we hope to update our maps as they are getting very worn. Once the Riverside and the old section of the Greenwood Cemeteries' names have been completed, the data will be available on our website. We would like to thank Kyle Hutchinson for the great job he did in gathering additional names from the New Section of Greenwood. His efforts really helped a great cause.

This year we have a story to tell. One that will honor a fallen Veteran who is buried overseas and of the people who care enough to attend to his grave—

The grave of Staff Sergeant Donald Earl Savage, Memorial Day 2010 in Margraten, Holland. Chris placed flowers from himself and from Francis Carlton and Family

Last May our Librarian Director Peggy Malley received an email from a gentleman in Holland who was inquiring about a Dixfield Veteran and his family. His name is Chris Van der Linden, and he wanted to get in touch with the family of a fallen US hero by the name of Staff Sergeant Donald Earl Savage. Peggy asked the Town Office Staff about the name, and we directed her to Francis Savage Carlton—Donald's sister.

From there, an email correspondence ensued with several more family members emailing Mr. Van der Linden and others in Holland. Christian Van der Linden has "adopted" Donald Savage's grave in Margraten, Holland. He visits about three times a year: Memorial Day in Holland, during the summer and at Christmas time.

Memorial Day 2010 at the Veterans' Cemetery located in Margraten, Holland

Christian Van der Linden and his Girlfriend Mirna Dorst at Donald Savage's grave

Flowers are left in remembrance of Donald and in gratitude for the United States who helped defeat the Nazis and free Holland from their grip.

The following facts have been gathered by Mr. Van der Linden who is an avid WWII historian and researcher. He has investigated and helped a study group document all the plane crash sites in Holland. He's done a wonderful job of tracking down the facts of Mr. Savage's death and of the one who was responsible. It was war—a time of great strife—but there are some very interesting coincidences...

Memorial Day Services at Margraten Cemetery, Holland. Queen Beatrix was present at the memorial services as well their Minister of Defense and the Commander of the Dutch Armed Forces. Also present was the Adm. Of the US Naval Forces in Europe, and other high dignitaries from France, Poland and Germany.

Staff Sergeant Donald Earl Savage was born on June 30, 1921 in Phillips, Maine, the only son of Homer S. and Lena F. (Raymond) Savage. He had three sisters: Hazel, Francis and Nellie. Donald graduated from high school in 1939 and worked in restaurants until going into the service in the USAF. He was a member of the American Legion, Masonic Lodge and an excellent dancer.

He was stationed with the 94th Bomb Group, 331th Bomb Squadron, 3rd Air Division, 4th Combat Bomb Wing and 8th Air Force. He received training as an Air Gunner at Fort Myers, Florida, Amerillo, Pyote and Dalhart, Texas. He flew only two flights before he was shot down over Germany on November 11, 1943. The pilot of the plane was 2nd Lt. Robert B. O'Hara, the son of Mr. O'Hara, President of the Dr. Pepper Company in Dallas, Texas.

167 "B17" bombers were sent to Munster, escorted by 431 fighter planes on their 48th raid on Munster. The bombs dropped were 121 normal bombs, 1000 firebombs and 2000 canisters with Benzol. On the return trip, 4 "B17's" and 1 "P47" were shot down by German Fighter planes. Of those, Donald was the gunner in, B17G, 42-39868, 94BG/331BS, and flew with 2nd Lt. R.B. O'Hara. Two German fighters were shot down that day by U.S. Fighter planes. From a distance of 350-550 meters the Germans opened fire and shot the plane's total length. Donald was wounded in the groin but had no parachute on him.

The RO explains that the wing is on fire while going to the back of the plane for parachutes. Seconds later, the plane goes into spin and the tail is broken off the plane. The front part of the plane with Donald dives to earth and explodes seconds later. Donald was thrown out of the plane and fell down to earth without a parachute. The B17 crashed at the Molenpolder at Numansdorp. Four of the crew succeeded in parachuting down; three are taken as POWs and the fourth is never found and is MIA.

Crew members Savage, Petrus and Hicklin were buried November 15, 1943 at Crooswijk Cemetery in Rotterdam; crew O'Hara, Wolf and Jeschke were buried there November 27, 1943 next to their crewmembers. After the war Donald was taken to Margraten US Military Cemetery and buried in Plot ZZ, Row 12, Grave 300. At that time, there were more than 22,000 graves at Margraten. Donald is buried in Plot I, Row 7, Grave 5.

Luftwaffe Oberleutnant Rudolf Leuschel flew a Focke Wulf Fw190A-6 in the 8 Staffel/ Jagdgeschwader 26 Squadron and shot down the plane that Donald Savage and his crewmembers were in on that fateful day. He was born on November 11, 1920 in Thalheim, Germany. He was shot down on February 25, 1944 by a P-47 in the south of Belgium Ardenne—just a few miles from the France and Luxembourg border. He is buried at the Kreigsgraberstatte War Cemetery at Bourdon, France in Plot 4, Row 4, Grave 157.

In Remembrance of Two, Brave Soldiers

Staff Sergeant Donald E. Savage—died Age 22

Luftwaffe Oberleutnant Rudolf Leuschel—died Age 24

Staff Sergeant Donald E. Savage

Wartime was so sad for everyone involved. We'd like to thank Christian Van der Linden and his friends for discovering so many details about Donald Savage's untimely death during WWII and for continuing to honor Donald's grave each year. We're very thankful for his dedication.

Thank You! In Order...

The town would like to thank the Sophomore Class of Dirigo High School for their continuing help in making the town's grounds look so nice in the spring. Each year the soon-to-be Juniors participate in a day of community service by helping various groups in town with their clean-up efforts. This year they weeded and raked the Village Green and raked the Historical Society as well as applying mulch to various bushes around the town buildings. Our sincere gratitude to all of you for donating your much needed help each spring!

Weddings at the Town Office!

Elliott F. Hogancamp
and
Sarah M. Smith

This couple popped into the Town Office on January 26, 2009 and wished to be married. As you can see, the wedding ceremony, performed by Town Clerk, Vickie R. Carrier, went very well! We wish them a very happy life together.

Jason P. Dustin
and
Brandy J. Bragg

Another happy marriage was performed by Town Clerk Vickie R. Carrier on February 19, 2009. Theresa Hemingway and Charlotte Collins were witnesses for both weddings. We wish Jason, Brandy and their family a wonderful future.

Animal Control Officer

Anne Simmons-Edmunds

July 2009 thru February 2010

32 cats were picked up and transported to the shelter and/ or veterinarians

21 dogs were picked up and transported to the shelter and/ or veterinarians

Once again I wish to remind everyone that your dog license is good only for the calendar year and NOT the year of issue. All dogs 6 months of age or older must be licensed in the town they reside in. You need to bring with you a copy of your dog's current rabies vaccination and a certificate of spay or neutering.

Other

Checks and/or Complaints

Barking Complaints	1
Kennel Checks	2
Well Being Checks	8

River Valley Animal Advocates

"Making Paw-sitive Connections"

The River Valley Animal Advocates is a small group of animal lovers trying to make a big impact in the river valley area with the hope of addressing the long-term problems associated with feral cats and establishing a trap-neuter-return (TNR) program. This important group also wishes to establish an outreach program for the elderly, disabled and low income animal owners to aid them with animal, care and spay/neuter services as needed. Their goal is to one day open a "NO-KILL" animal shelter.

Meetings are held on the 2nd Thursday of each month at 6:00 p.m. in the back of the Dixfield Fire Station. It is an open meeting and they welcome new members who embrace their philosophy and would like to aid animals and people in the area. **JOIN TODAY OR SEND A DONATION TO: Becky McDonald, President, River Valley Animal Advocates, PO Box 628, Canton, ME 04221. CONSIDER YOURSELF INVITED!**

Wind Energy Facility Moratorium Ordinance

TOWN OF DIXFIELD
WIND ENERGY FACILITY MORATORIUM ORDINANCE
DIXFIELD, MAINE
Adopted: October 14, 2009 - Special Town Meeting
Expiration Date Extended: Monday, April 12, 2010 for An Additional 180-Day Period

Section 1. Authority, Effective Date and Sunset Provision

A. Authority

1. This Ordinance is adopted and hereafter amended pursuant to and consistent with Article VIII-A of the State of Maine Constitution and Title 30-A. M.R.S.A. Section 4356.
2. This Ordinance shall be known and may be cited as the "Wind Energy Facility Moratorium Ordinance, Dixfield, Maine."

B. Effective Date

The effective date of this Ordinance shall be upon adoption by the legislative body.

C. Sunset Provision

This Ordinance shall automatically terminate 180 days from the date of its effective date adoption unless the Selectmen vote, after notice and hearing, to extend the moratorium for an additional 180-day period.

Section 2. Purpose and Necessity

A. Purpose

The Purpose of this Ordinance is to protect the public health, safety and welfare of the residents of Dixfield by fostering orderly wind energy facility development. During the term of the moratorium the Town of Dixfield will determine the most appropriate methods to regulate wind energy facilities and prepare appropriate municipal ordinances to achieve such.

B. Necessity

While the Town of Dixfield developed its comprehensive plan in 2007 the town has no local land use regulatory ordinances that provide municipal review and approval for commercial development or industrial development. There is high interest wind energy facility development in adjoining and nearby towns. The topography of Dixfield is believed to be conducive to wind energy facility development. Without local regulations to address wind energy facility development, there exists the potential for serious public harm if such are developed. Serious public harm includes but not limited to visual impact, noise, environmental degradation and health.

Section 3. Moratorium

After the effective date of this Ordinance no testing for the suitability for wind energy facilities and/or the development of wind energy facilities shall be allowed.

Section 4. Appeals and Severability

A. Appeals

An aggrieved party may appeal the provisions of this Ordinance to Superior Court under Rule 80-B of the Maine Rules of Civil Procedure.

B. Severability

Should any section or provision of this Ordinance be declared by any court to be invalid, such decision shall not invalidate any other section or provision.

Section 5. Definitions

Associated Facilities: Elements of a wind energy facility other than its generating facilities that are necessary to the proper operation and maintenance of the wind energy facility, including but not limited to buildings, access roads, generator lead lines and substations.

Generating Facilities: Wind turbines and electrical lines, not including generator lead lines, that are immediately associated with wind turbines.

Wind Energy Facility: A facility with a generating capacity of greater than 100 kW that uses one or more wind turbines to convert wind energy to electrical energy. A wind energy facility includes associated facilities and generating facilities.

Signed this 12th day of April 2010 by the ***Dixfield Board of Selectmen***.

Minutes—Special Town Meeting

October 14, 2009—6:00 p.m.

Dirigo High School Community Room

Town Manager, Eugene R. Skibitsky opened the meeting at 6:00 p.m. by reading the Greetings of the Special Town Meeting Warrant and Article 1.

Article 1. To elect by written ballot a Moderator to preside at said meeting. James Desjardins nominated David Duguay. This motion was seconded by Steven Donahue. There were no other nominations. Ralph Clarke moved to cease nominations, seconded by Raymond Carlton. Seven (7) people came forward to cast a written ballot for David Duguay. Eugene Skibitsky administered the oath of Moderator to Mr. Duguay. (Oath recorded in the Dixfield Town Office). Richard Pickett made the motion to allow non-residents to speak, seconded by David Holman. Motion passed. Moderator Duguay then proceeded to Article 2.

Article 2. To see if the town will vote by written ballot to approve and adopt the **WIND ENERGY FACILITY MORATORIUM ORDINANCE** as recommended by the Board of Selectmen. Eugene Skibitsky moved to approve the Article, seconded by Raymond Carlton. The Moderator opened the floor to discussion. At this time there was no discussion and Ralph Clarke moved the question, seconded by William DeVries. So voted.

Rhonda Palmer moved to reconsider the question, seconded by Kelly Sastamoine. So voted.

After much discussion and questions concerning the moratorium, David Holman moved the question, seconded by Ralph Clarke. The motion failed 34-18.

The Town Manager and Board of Selectmen explained the purpose and time limit of the moratorium that would allow a board to work on an ordinance regulating the proposed wind turbines. Many questions and comments followed. Timothy Holman made the motion to move the question, seconded by David Holman. So voted.

Voting on Article 2 was by written ballot with the following results:

YES	52
NO	11

Steven Donahue made motion to adjourn at 6:55 p.m., seconded by Ralph Clarke. So voted.

Approximately 65 people attended the meeting.

True copy attest:
Vickie R. Carrier, Deputy Town Clerk

Dixfield Historical Society

The past year has seen continued interest in the Society, especially from those who are away with some connections to Dixfield and the surrounding area. Peter Stowell has done a superb job with his research for our newsletter The Dixfield Star. The newsletter has generated many letters as well as memberships and donations. Inevitably with this type of communication comes more history that is being saved in our archives.

This is a good chance for me to thank Hugh Daley for keeping the grounds mowed and in good shape this summer. Butch Towle has addressed the small maintenance projects needed for the building, and Chip Towle has kept the computer equipment in good working order. Also thanks to Martha Kelly, Maureen Charron, Charlotte Collins and the Board members and officers who keep on doing what we do.

We are certainly in need of new members in town who can help with some of the work. None of us are getting any younger and your energy and ideas will be very welcomed. Won't you please consider helping to save and preserve Dixfield's rich history?

As always, we are indebted to the generosity of the Dixfield taxpayers for their generous support at our Annual Town Meetings. Without the support of the town and its citizens, the Historical Society would not be what it is today. Thank you all!

Sincerely,
Donna Towle, Treasurer

Meetings and Public Hearings Held This Past Year

It's been another busy year for the Board of Selectmen and the various committees assigned to do the people's work. If you'd like to serve on one of our committees or run for public office, please stop by the Dixfield Town Office for assistance.

Meetings 7/1/09 — 6/30/10

Board of Selectmen	24	Board of Selectmen Budget Meetings	3
Recreation Comm.	12	Finance Committee	4
Planning Board	12	Public Hearings	8
Wind Ordinance Comm.	6	Special Town Meetings	2
Water Advisory Comm.	3	Road Committee	1
Infrastructure Comm.	1		

N.O.R.S.W.B.

Representative William F. DeVries

To the Town of Dixfield Citizens:

Although revenues from recycling declined in 2009, there was no additional increase in the assessments for the NORSWB member towns due to diligent management of resources.

During 2009 we processed 8,747 tons of municipal solid waste from our six-member towns as compared to 9,128 tons during 2008. The 2009 cost for disposal (not including transportation) was $457,039.22. Our recycled material-tons was 1,129, an increase of 114 tons over 2008. Revenue received from recyclables in 2009 was $73,579.74. The market in 2010 recyclables is improving which is more incentive for us to take time to separate recyclables from our household garbage.

Recyclable materials include plastics marked (PETE #1, HDDE #2 and PP #5); aluminum and steel cans, clear glass jars and bottles, newsprint, office paper, magazines, junk mail, cardboard and paperboard such as cereal, shoe boxes and egg cartons, etc.

Hazardous waste during our June 2010 collection consisted of 82 units, successfully eliminating possible contamination of landfill.

Please remember that waste such as fluorescent bulbs, mercury thermometers and switches, TVs, computers and related equipment such as monitors, towers, keyboards, etc. must also be separated from hopper waste. Please bring these items to the recycling and transfer station in Mexico and notify the attendant with you concerns and questions. With everyone cooperating in recycling, we can reduce assessments as operating costs continue to rise.

Additional information on recycling and household hazardous waste may be had by contacting the River Valley Healthy Communities Coalition at 364-7408.

Deputy Registrar of Voters

Theresa M. Hemingway—6/30/2010

It was a very busy year for elections. November 3, 2009, we had 1,045 registered voters who voted and on June 8, 2010 we had an unexpected 609 voters. There were several different ballots, and it can be very confusing during the count. I also know it can be a late night, and I can't thank everyone enough for all your help. Thank you!

Registered Democrats	536
Registered Republicans	365
Registered Green Party	107
Unenrolled (Independents)	760
Total Registered Voters	**1,768**

MedCare Representative

Cheryl A.G. Dickson—6/30/2010

As a representative from Dixfield sitting on the MedCare Board of Directors, I am submitting my annual report as follows:

- MedCare is a strong, solid non-profit organization owned by 11 towns in the River Valley Area. Their net assets as of December 31, 2009 were $652,912.31. Of this amount, $74,398.40 was reserved cash at year-end.
- As of June 30, 2010, the MedCare Board of Directors are preparing a contract for Dean Milligan (Director at MedCare) as well as researching a new building facility to replace the one located at 273 Main Street, Mexico.
- The MedCare board meetings are usually held on the second Wednesday of every other month and are attended by me or Dan Mitchell (alternate representative of Dixfield).

After every board meeting, a copy of the agenda, minutes and financial statements are mailed to the 11 municipalities that have ownership in MedCare.

Emergency Management Director

Jay C. Bernard

I was appointed to this position on April 23, 2009 and sworn in on February 16, 2010. I walked into this position with an updated Emergency Incident Action Plan in draft and a pandemic on the horizon. The existing plan was approved in 2002. Resources, training and reporting requirements have changed significantly since then, prompting an updated plan. The threats to our community have changed little. I have met with RSU. No. 10 and other adjoining community officials regarding sheltering and evacuation plans. The updated E.I.A.P. is forthcoming.

During the summer and fall of 2009, I met the training requirements for this position. I attended several table-top exercises laying out preplans for disaster response. I also became a member of Oxford County's Emergency Management Assistance Team. Then in the late summer/fall of the year, we began getting reports of the Swine flu pandemic. I worked with our public health officer and neighboring E.M.A. Directors to keep the residents of the river valley informed and educated.

During the winter we did have one significant weather event that triggered the application process for federal assistance. We also worked on the county-wide Hazard Mitigation Federal Grant process. These projects are mostly for road improvement to prevent washouts during significant weather events but also include capital improvements to our infrastructure.

We received a communications grant for one mobile and two portable radios that meet the federal narrow banding mandates. The current project is the relicensing requirements and the phase over from broad band to narrow band communications. This is a federal requirement with a deadline of 2012. I have been charged with the responsibility of licensing, inventory and capability of the town's radios to meet this narrow banding requirement.

There is still plenty of work to be done in the planning and preparations for any unforetold disaster that may impact our community. If you are interested in volunteering as a Community Emergency Response Team Member, please contact me through the Oxford County Emergency Management Agency at 743-6336.

Dixfield Sewer Department

Ted Berry Co., Inc.

Contracted Sewer Services

521 Federal Road
Livermore, ME 04253
Www.pomerleau@tedberrycompany.com
897-3348, 7:30 a.m.—3:30 p.m.

In an effort to prolong the life of the sewer infrastructure, maintain Maine DEP compliance, eliminate sewer overflows or discharges and respond to issues more effectively, the Town of Dixfield has contracted with the Ted Berry Company of Livermore to operate and maintain the wastewater collection system.

On September 1, 2007, the Ted Berry Company took over the daily operations of the wastewater collection system for the Town of Dixfield, Maine for a period of four (4) years. Intent:

- Provide long-term savings to the Town of Dixfield through an Operation and Maintenance plan
- Reduce SSO's and their impact on the residents of Dixfield and the environment
- Prolong underground infrastructure life through a maintenance plan designed for the Town of Dixfield
- Provide a standard operating procedure to address future repair and replacement
- Provide a written response plan for circumstances that may arise with qualified contractors and authority
- Look ahead to the proposed Maine DEP I&I study and mitigation plan
- Prepare for future passage of CMOM regulations by the US EPA

As part of the maintenance agreement the entire gravity sewer main was to be cleaned and inspected using internal robotic CCTV inspection equipment. That work was completed in the spring of 2009 approximately 16 months ahead of schedule. An electronic GIS mapping database was developed for the town sewer system utilizing Wright Pierce Engineering services from Topsham, and the inspection reports are being tied electronically into that system. Routine scheduled pumping station checks are now being performed by the Ted Berry Team on a weekly basis.

Please check out the following website for more information on the contract or to find out important emergency contact information:

http://www.tedberrycompany.com/muni_om.html or http://Dixfield.org/sewer.html

Sincerely,
Paul Pomerleau
Municipal Wastewater Collections Operator

Dixfield Water Department

James M. White, Superintendent—6/30/2010

Telephone: 562-4654 (Dixfield Office) Telephone: 364-2061 (Mexico Office)
Telephone: 562-0906 (Dixfield Plant) Telephone: 364-2195 (Mexico Plant)

To the Citizens of Dixfield:

We are in year three (3) of our three-year contract between the Town of Dixfield and the Mexico Water District. Last fall we stated our capital improvements:

- On Newton Avenue we replaced 750' of old 2' galvanized main with 6" ductile iron pipe. Along with that, we replaced thirteen (13) service connections to the property lines.
- We upgraded our computer and control systems for plant operations
- This fall we will be replacing water mains on part of North Street and at the End of Coburn Avenue. We will also be replacing the hydrant on Third Street
- We're still working on updating the records for curb boxes, valve boxes and water mains
- Our meter replacement programs is in our third year; so far we have replaced over 50 meters this year.

We look forward to another great year working for the Town of Dixfield.

Odd Fellows and Rebekahs Scholarship Fund

1986—6/30/2010

1986	$1,255.41	8	1999	$1,824.84	6
1987	1,298.20	9	2000	1,443.31	9
1988	1,242.93	8	2001	1,589.08	7
1989	3,044.46	11	2002	1,621.81	13
1990	3,100.98	8	2003	1,726.17	16
1991	2,867.40	7	2004	2,227.75	14
1992	2,337.25	17	2005	2,239.49	8
1993	2,624.83	7	2006	2,474.52	10
1994	2,260.54	14	2007	2,222.36	6
1995	1,726.17	14	2008	3,446.57	9
1996	2,068.82	8	2009	2,200.00	5
1997	1,322.36	4	2010	1,824.42	4
1998	1,504.01	6	**Totals**	**$51,493.68**	**228**

Ione Harlow
Dixfield Community Fund and Scholarships
1972—2010

Year	Total Interest	Interest Town Use(75%)	Interest Scholarships (25%)
1972	$ 5,319.04	$ 3,989.26	$ 1,329.78
1973	11,013.67	8,260.24	2,753.43
1974	16,466.52	12,349.92	4,116.60
1975	17,963.21	13,472.41	4,490.80
1976	17,124.58	12,843.41	4,281.17
1977	18,088.14	13,566.11	4,522.03
1978	18,099.01	13,574.26	4,524.75
1979	19,990.92	14,993.19	4,997.73
1980	22,302.65	16,726.99	5,575.66
1981	23,009.42	17,257.07	5,752.35
1982	34,315.05	25,736.29	8,578.76
1983	24,534.65	18,400.99	6,133.66
1984	26,392.53	19,794.40	6,598.13
1985	26,636.35	19,977.26	6,659.09
1986	24,100.45	18,075.34	6,025.11
1987	25,235.58	18,926.68	6,308.90
1988	24,161.27	18,120.96	6,040.31
1989	24,499.50	18,372.99	6,126.51
1990	25,556.64	19,167.48	6,389.16
1991	23,631.73	17,723.80	5,907.93

Year	Total Interest	Interest Town Use(75%)	Interest Scholar-ships (25%)
1992	$ 13,633.00	$ 8,833.00	$ 4,800.00
1993	18,638.03	14,035.67	4,602.36
1994	16,662.95	12,496.65	4,166.30
1995	21,313.42	17,050.27	4,263.15
1996	21,605.88	17,284.23	4,321.65
1997	13,296.37	9,971.82	3,324.55
1998	12,395.39	9,296.12	3,099.27
1999	15,039.46	11,279.08	3,760.38
2000	11,895.13	8,920.94	2,974.19
2001	13,096.50	9,821.93	3,274.57
2002	13,366.26	10,024.24	3,342.02
2003	14,350.65	10,762.50	3,588.15
2004	18,360.22	13,769.54	4,590.68
2005	18,456.95	13,842.09	4,614.86
2006	20,393.94	15,294.76	5,099.18
2007	18,315.82	13,736.25	4,579.57
2008	28,405.16	21,302.90	7,102.26
2009	17,451.35	13,087.92	4,363.43
2010	15,016.01	11,261.49	3,754.52
Totals	**$750,133.40**	**$563,400.45**	**$186,732.95**

The citizens of Dixfield have benefited greatly from the generosity of Ione Harlow with her gift of a substantial trust fund for the town. Hundreds of scholarships have been awarded as well as the purchase of many items that we might not have been able to afford. Let us stop and remember from time-to-time our past neighbors and friends who have lived here and given so much to the com-

Ione Harlow
Dixfield Community Fund Distribution
June 30, 2010

Fund	Percentage Of Interest Earned	Amount Received 2010	Accrued Interest for Town Use as of 6/30/2010
Ione Harlow Dixfield Community Fund	55.01	$11,261.49	$57,071.31
Ione Harlow Dixfield Comm. Fund Scholarships	18.34	3,754.51	3,762.84
Cemetery Trust Funds	16.50	3,377.83	15,534.52
Odd Fellow Scholarships	8.90	1,821.98	1,824.42
Ministerial School Fund	.19	38.90	640.16
Ludden Memorial Library	1.06	217.00	217.06
Totals	**100.00%**	**$20,471.71**	**$79,050.30**

Verdurina Ludden Trust

Verdurina Ludden Trust is a separate trust fund, although managed through Key Bank Trust together with those listed above. These funds are dedicated as an off-set to the library's annual budget and are placed in a library revenue account each year. This year's interest totaled $644.68.

Municipal Workers
(and some of their projects)

Afghanistan Troops: In December 2009, Vickie R. Carrier (Deputy Town Clerk/Tax Collector) spear-headed the town's fund-raising efforts to supply our troops overseas with Christmas goodies of all types. Citizens from all around the area gave to the cause—thank you so much!

Scott Drown, Vickie's nephew who was serving in Afghanistan, contacted her by email explaining the circumstances of the soldiers' needs. Vickie sprung into action advertising the Dixfield Town Office collection point. $740 was donated and used for treats for the troops and postage. Every dime was spent on the effort. 23 Calling cards were purchased and 43 packages stuffed with cookies, toothpaste, lotions, hard candy, Christmas cards, deodorants, shampoo, popcorn, socks, razors, and more. The town crew helped deliver the presents to the Post Office. They were mailed to the 82nd Infantry, CPT Jonathan Fowler, Chaplain for the company, who delivered them to the men and women who were fighting in the field. They don't often get treats as they are so far from base camp. Again, thanks to all who helped to make this project such a success!

Food Drive: Theresa Hemingway, Assistant Town Clerk and General Assistance Administrator, organized a food drive during the holidays. Donated food of all kinds was dropped off at the Town Office by local townspeople to help the Common Road Baptist Church food pantry with filling up their shelves for the holidays. In addition to the above food items, four turkeys were donated by town employees, and $55.00 was collected for the drive. Thank you to everyone who helped bring some holiday comfort to some hurting families.

Kitty Christmas Donations: Charlotte Collins, Deputy Treasurer, accepted donations of cat food, kitty litter, toys and money for the River Valley Animal Advocates, a newly formed group dedicated to the welfare of all animals in the river valley. The kitty donations were given to Brenda Jarvis for her continued support of our homeless and abandoned cats who fare so well under her care. Thank you to all who helped Brenda and Caddy with your continued support.

Tax Lien Status 6/30/2010

Acct No.	Name	2010	2009	2008	Total
812	Austin, Paul & Joyce	$1,836.41	$	$	$1,836.41
865	Beaudoin, Ronald	28.94			28.94
355	Beggs, Bernard Heirs of	954.36	1,627.93		2,582.29
646	Bellegarde, Laura	953.62			953.62
869	Benedix, Patricia		397.30		397.30
1438	Bradford, Andrew	222.63	222.95		445.58
1443	Bradford, Andrew	778.38	778.38		1,556.76
21	Brann, Nelson	295.75	295.75		591.50
463	Brown, Jody	1,183.65	586.38		1,770.03
1337	Brown, Mark	18.28			18.28
134	Brown, Robert	455.00	273.22		728.22
427	Buotte, Steven	2,379.33			2,379.33
1506	Burns, John R.	817.80			817.80
992	Carpenter, Nancy	2,598.54			2,598.54
1270	Cassier, Lisa	700.38	700.70		1,401.08
894	Castaway Properties, LLC			814.20	814.20
306	Chalmers, Andrew	10.02			10.02
551	Coolidge, Gregory S.	112.94			112.94
1284	Daley, Gayle; Nicolaides	773.50	773.50		1,547.00
608	Daley, Hart	195.00	495.63		690.63
325	Daley, Hugh G.	810.55			810.55
936	Dill, Jeff J.	1,322.42			1,322.42
937	Dill, Jeff J.	1,561.46			1,561.46
132	Dolloff, James G., Jr.	358.31	215.96		574.27
885	Dorion, Duane	802.76			802.76
553	Drottar, Thomas E.	281.13			281.13
987	Dunne, Joseph	1,710.15			1,710.15

Acct No.	Name	2010	2009	2008	Total
478	Easter, George W.	$611.81			$611.81
20	Ellis, Kenneth & Beverly	959.24			959.24
589	Fitch, Paula A., Sr.	534.63			534.63
240	Flagg, Gena R.	1,274.81	1,274.16		2,548.97
940	Gagnon, David & Dawna	342.22			342.22
1144	Gaudet, Paul C.	1,119.79			1,119.79
390	Gordon, Robert, Heirs of	408.08			408.08
758	Grant, Rick E., Jr.	309.08			309.08
814	Green, Bonnie J.	803.08			803.08
226	Greenwood, Barbara	106.95			106.95
1565	Haley, Michelle	849.88	910.33		1,760.21
1464	Harrison, Lucky J.	895.05	798.91		1,693.96
1555	Haylock, Heidi	629.69			629.69
560	Haynes, Jeffrey N.	1,363.48			1,363.48
324	Hebert, Marion	648.70	418.60		1,067.30
380	Heintz, David F., Jr.	2,034.50			2,034.50
381	Heintz, David F., Jr.	2,495.03			2,495.03
754	Hixon, Thomas	870.19	729.03		1,599.22
1205	Holman, Lorraine P., Heirs	816.56	816.89		1,633.45
291	Holman, Robert; etals	53.62			53.62
344	Holman, Robert; etals	1,258.72			1,258.72
137	Holman, Robert; etals	114.56			114.56
144	Holman, Robert; etals	200.69			200.69
290	Holman, Robert; etals	19.50			19.50
342	Holman, Robert; etals	308.75			308.75
346	Holman, Robert; etals	208.81			208.81
349	Holman, Robert; etals	199.06			199.06

Acct No.	Name	2010	2009	2008	Total
363	Holman, Robert; etals	$289.25			$289.25
894	Ideal Properties LLC	839.31	839.31		1,678.62
1033	Jamison, Erica L.	1,555.24	42.17		1,597.41
371	Landry, Diane; etals	1,373.75			1,373.75
59	Laprell, Darryl	1,644.34			1,644.34
939	Leavitt, Robert	681.36			681.36
446	Leavitt, Stephen	1,114.75			1,114.75
1573	Libby, Owen	3,065.08	2,106.51		5,171.59
971	Long River, Inc.	1,050.97			1,050.97
1474	Lovely, John	573.46	574.11		1,147.57
491	Lutick, Donald P.	2,733.25			2,733.25
495	Lutick, Donald P.	2,312.38			2,312.38
499	Lutick, Donald P.	531.38			531.38
1001	Lyon, Rose	656.17			656.17
804	Martell, Sheila	261.63	48.92		310.55
869	McDonald, Christopher	631.96			631.96
1547	McKay, Anne	229.94			229.94
476	McKay, Cheryl A.	3.00			3.00
785	Menthe, John	1,280.31			1,280.31
1264	Merrill, Lawrence	1,277.09			1,277.09
34	Mills, Joaquin	474.74			474.74
725	Mitchell, Terri	563.87			563.87
735	Mitchell, Terri	229.94			229.94
1551	Morin, Michael	1,257.43	195.32		1,452.75
150	Murphy, Kevin	504.40			504.40
948	Nationstar Mortg.LLC		928.05		928.05

Acct No.	Name	2010	2009	2008	Total
1358	Noyes, Daniel & Crystal	$537.55			$537.55
200	Noyes, Sand & Gravel	1,093.22			1,093.22
356	Pepin, Laura M.	2,310.43	1,754.15		4,064.58
614	Pratt, Joseph	798.85	798.20		1,597.05
348	Ranger, John R., III	394.93			394.93
578	Ridley, Justin	514.64			514.64
1236	Robbins, Family Trust	18.72			18.72
470	Roberts, Richard R.	625.63	906.75		1,532.38
816	Robertson, Lisa R.	841.91	305.45		1,147.36
316	Rodriques, Michael	835.93			835.93
1290	Rowe, Annie, Heirs of		987.93		987.93
1224	Saphier, David&Deborah	2,548.00	1,691.59		4,239.59
228	Sawtelle, Evelyn	793.81			793.81
948	Shorey, Heather	1,112.48			1,112.48
958	Skidgell, William	2,539.39			2,539.39
982	Smart, Larry	1,420.41	1,406.42		2,826.83
1389	Smith, Alan	130.81	93.36		224.17
170	Stone, Lincoln	1,012.38			1,012.38
1473	Sutcliffe, Edrie	13.00	12.68	17.70	43.38
202	Swan, Dennis	153.83			153.83
41	Swan, Wayne	1,101.66			1,101.66
1271	Terrill, Cynthia	1,319.21			1,319.21
512	Thomas, Damon J.	16.87			16.87
813	Thompson, Randy R.	518.94			518.94
75	Tompkins, Clarence	1,117.19	81.64		1,198.83
1290	Tompkins, Clarence	1,459.90			1,459.90

Acct No.	Name	2010	2009	2008	Total
609	Towle, Kathryn P.	$546.00			$546.00
362	Towne, Kenneth	246.91			246.91
914	Vargas, John	856.86	428.59		1,285.45
1217	Virgin, Steven	701.84			701.84
8	Waite, Jeffrey D.	1,132.46	1,132.46		2,264.92
872	Wardwell, Clyde	2,170.51	1,819.28		3,989.79
873	Wardwell, Clyde	1,662.86			1,662.86
510	Webber, Clifford B.	1,275.01			1,275.01
745	Webster, Louis E., Jr.	1,262.14	1,187.21		2,449.35
65	Weeks, Judi	1,396.36	1,396.36		2,792.72
46	White, David	810.87			810.87
591	Whiting, Mark	407.08			407.08
712	Willoughby, Richard H.	161.18			161.18
477	Wilson, Matheau	410.48			410.48
1011	Woods, Ronald	491.24			491.24
1437	Xanthos, Laurie	1,005.37			1,005.37
1546	Young, Kenneth	374.17			374.17
	TOTALS	**$103,873.82**	**$30,052.08**	**$831.90**	**$134,757.80**

Town Clerk

Marriages, Births, Deaths
7/1/09—6/30/10

Marriages	12
Births	9 Males
	9 Females
Deaths	25

Dog Licenses

Neutered or Spayed	243
Not Neutered/Spayed	53
Kennels	2

Licenses & Registrations

Motor Vehicle Regs.	1,989
Hunting/Fishing	449
Boats	161
Snowmobiles	254
Non-resident	6
ATV's	217
Non-resident	7

Oxford County Sheriff
1/1/2009—1/1/2010

Law Incident Total Report

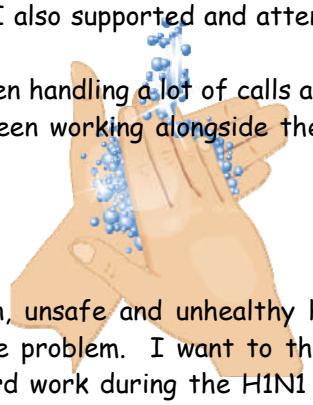
Description of Offense	Total Number
Assault, Intimidation	1
Ambulance or Medical Assist	1
Agency Assist	14
Bail Check Follow-Up Detail	1
DUI Alcohol or Drugs	1
Domestic Violence Follow-Up	15
Information	1
Motor Vehicle Violation	1
Sex Offense	1
Suicidal Person/Welfare Check	1
Warrant Arrest	1
Welfare Check	1
Weapons Offense	1
Total	**40**

Health Officer's Report
2008—2009

I want to dedicate the Health Officer's Report to Martha Watson, RN—our school nurse for many years—for her support and hard work in keeping our children healthy and safe.

This has been a busy year for your local health officer. I reviewed the education program for Local Health Officers in Maine and completed certification and updates. I worked as the Northern Regional Coordinator for the Oxford County Medical Reserve Corps and have completed training, along with mobilization of new members. I also supported and attended all H1N1 flu clinics.

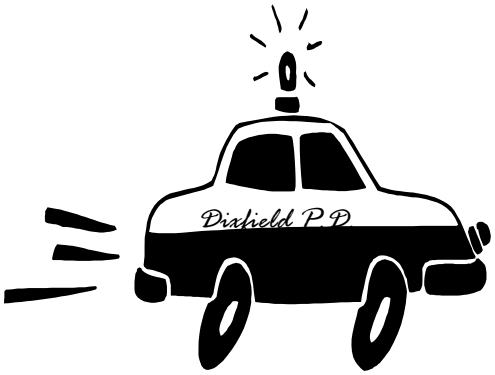
With the outbreak of the H1N1 in our state, I have been handling a lot of calls and have handed out information and made many site visits. I have been working alongside the Maine CDC on a committee for our region. ***Remember:***



Wash Your Hands
Cover Your sneeze
Stay Home if Ill

I have been out on site visits to check on sanitation, unsafe and unhealthy housing, campgrounds, well and water problems as well as with sewage problem. I want to thank our school nurses, especially Erin Wainright, RN, for all their hard work during the H1N1 season, the Code Enforcement Officer and Plumbing Inspector. A special thanks goes to the Town Manager and all his office staff for their continued support. For any problems, please call the Dixfield Town Office at 562-8151 or email me at dspac117@hotmail.com. Let's all have a healthy year!

David Saphier, PA-C
Dixfield Health Officer



Police Department

236 Main St., Dixfield, ME 04224
Chief Richard A. Pickett

I would first of all like to take this opportunity to express my sincere gratitude to all citizens, elected and appointed officials as well as police officers who serve this community for their commitment and continued support to police services for the Town of Dixfield.

On September 1, 2009 David M. Hodgson was hired to fill the vacant full-time patrol officer position. Officer Hodgson attended the 18th Basic Law Enforcement Training Program from January 19, 2010 through May 21, 2010. Officer Hodgson began his career as a Dixfield Reserve Police Officer on April 1, 2006.

The Dixfield Police Department once again applied for and was the recipient of several grants which included:

Underage Drinking Grant
Local Pass-Through Recovery Act
FY2009 Homeland Security Grant
Highway Safety Summer Enforcement
Bryne Jag Grant

We were able to use the grant monies to fund Special Details in problematic areas of our community. These details included foot patrols during late evening and early morning hours. We also conducted several OUI Sobriety Check Point Details as well as extra saturation patrols to crack down on seatbelt and speed violations throughout our community.

Domestic Assault cases decreased in FY2009. The department continues to stand by our ZERO% tolerance for this type of criminal behavior which so adversely affects each and every family that it infiltrates. We continue to ask for your help as citizens in reporting this very serious and in some cases potential fatal type of criminal behavior. Burglary and theft complaints decreased by 15% and 9% respectively. Domestic Assault decreased nearly 50%; however, Simple Assault showed a sizeable increase. Sexual Assault showed a 50% decrease from FY2009.

We no longer have a Dixfield Police Department website, but we do have a FACEBOOK account on which we encourage you to sign on as a friend and report any and all criminal or suspicious activity you observe in our community. Statistical Information:

Patrol Miles	69,209	Recorded Incidents	1,036	Summonses	330
Parking Tickets	18	OUI's	12	OAS's	3
Theft of Vehicle	1	Theft from Vehicle	6	Security Checks	3,600

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Adult Arrests	132	Juvenile Arrests	40	Domestic Assaults	8
Burglaries	14	Thefts	37	Accidents	70
Sexual Assaults	3	Simple Assaults	24	Child Abuse	2
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Ludden Memorial Library

Library Director Margaret "Peggy" Malley

This year the Ludden Library has a recently improved children's area. Thanks to the donations of the friends and family of one of our long-time volunteers, Eve Kidder, we have been able to purchase a new children's reading couch. The couch is located in children's area on the main floor of the library along with the newly refinished children's table and chair set. Also, the walls have just been re-decorated in a delightful jungle animal theme which the children seem to love! In September 2009, the library took part in the "Maine Public Libraries Snapshot Day."

A new, little visitor uses the children's reading couch

This was a day sponsored by the Maine State Library that was set aside for all Maine libraries to collect statistics on patron visits, computer use, check-outs, take pictures and survey patrons on why they use the library. "This information will serve as a "graphic and story-telling approach that will catch the attention of those who see it and really bring home the impact that libraries have on the citizens of Maine" stated Linda Lord, State Librarian. For every local dollar spent, the return value is $5.66 as determined by the study. Please stop by the library to see the full report, comments from Maine citizens and pictures of the "Maine Public Libraries Snapshot Day" or go to the Maine State Library's website at www.maine.gov/msl/.

Our library continues to provide service for all ages. We now have nine public access computers with internet capabilities that are available for use with 5,383 users who signed in to utilize them this year. Our computers are well equipped with software including the full Microsoft Office Suite, Adobe Reader, publication programs Ebsco databases for research, and children's educational games. We also have over 1,200 video materials (DVD's & Video Cassettes) available for circulation, over 500 audio books (CDs & Cassettes), 11,938 adult books, 7,406 children's books, and subscribe to 35 different magazines and newspapers. There were over 18,000 patron visits during the past year and 27,921 items were circulated. Our children's programs are a continued source of entertainment and education for the children of the area which includes Canton, Carthage and Peru besides the Town of Dixfield. We have a preschool story time hour and a summer reading program which are both extremely well attended.

Ludden Memorial Library is proud to be a member of the Minerva Consortium of Maine Libraries; as members of this library, our patrons enjoy the privilege of having access to all Minerva libraries in the State.

Public Works Department
October 9, 2009—October 10, 2010
David E. Phair, Foreman

I began work for the Town of Dixfield in October of 2009. Several projects needed immediate attention, so the crew and I got right to work. The hockey rink at McGouldrick Park was repaired, and numerous sections of the board were replaced including the ends of the rink. The Holder Sidewalk Plow was replaced by the Kubota which has done a good job and is much more versatile than the Holder. The Holder was sold and money received (together with other money received from the third floor clean-up efforts) netted the town approximately $5,300 which went back into the General Fund.

A new plow truck was received and commissioned; this was in the process long before I came to work here. The 2009/10 plowing season was a safe one with no injuries or mentionable incidences. The mild winter, along with salt priority, saw us using 350 tons of salt vs. 500 tons that was budgeted. We did not purchase the excess amount, resulting in a savings of approximately $25,000 for the town. The sand usage was down and the amount that was purchased previously will last another year. We will not have to purchase any for the 20010/11 season.

Darlene Brann developed the Town of Dixfield Safety Plan and required safety training modules requested by the Maine Bureau of Labor Standards. Each person in the department has been trained in the safety plan and State requirements. The Maine Bureau of Labor Standards representative toured the town garage during the winter. The representative cited items that needed to be brought into compliance. This was all accomplished.

A new grader blade was purchased for the Kubota and has paid for itself already. The blade was $3,600, and we budgeted around $5,400 for grading services. The sweeper on the Kubota has saved approximately $1,800 so far.

The Town and Post Offices were painted by the crew and saved the cost of having this done by a contractor. All seven cemeteries were cleaned this spring and maintained very well this season. The granite wall at Severy Hill Cemetery was repaired by the crew and looks very good. We have received many compliments on it.

Long-time crew member (20 years) "Dickie" Frost retired this year and was replaced by Philip Carrier of Dixfield. The Town gave Dickie a party and invited all the townspeople for a fun time in Ludden Memorial Library's Community Room. Dickie was very appreciative of the many gifts and well wishes from the townspeople.

All the culverts on our budgeted list have been replaced as well as a few extra, and we are still below budget on this line item. Drainage issues were addressed at Lorraine Legere's residence on Pine Street and at Daniel Palmer's residence on Severy Hill.

Lingering truck issues have been worked on including the turbo and injector issue on the Ford F550 and the lack of power issue on the Volvo—which ended up being a defective camshaft. I have worked on getting unusable assets, i.e., the Toro 450D Reelmaster mower. These items were traded or sold to acquire usable assets like another Walker mower. This will speed up mowing and reduce man-hour requirements. I did a man-hour analysis of mowing the town grounds cemeteries, cleanup, etc. This is basically an issue for the grounds portion of the Dixfield Public Works Department.

The Public Works Crew built a new Records Retention area on the third floor of the Town Garage. Overflow of old records (other than vital statistics) are now stored there: old and out-dated assessing maps, old files, various water and sewer department records, old cemetery records and maps, ephemera, etc. It has been indexed so things will be much easier to locate. And, from time to time, we'll need one of those old records or files for the strangest requests! Many of them must be retained by law—others are of historical significance. It is a space we've needed for a long time. Thanks again!

Code Enforcement

Calvin L. Beaumier, CEO and Building Officer

From July 1, 2009 through June 30, 2010 the Department of Code Enforcement has reviewed and approved fifty-two permit applications. Three of the permits were renewals for previously issued projects not yet completed. Four of these permits were for new homes, and four were for the placement of mobile homes. Permits related to businesses were issued for a general retail store and ice cream shop and various buildings associated with the newly approved campground on Route 2. The remaining permits were issued for additions, garages, sheds, roofs, etc.

One Shoreland Zoning violation consent agreement was reached between the code office and Selectmen, and a taxpayer having committed a violation. Several other shoreland and natural resource violations were investigated with all issues being resolved with simple site visits and letters, without requiring formal enforcement actions.

The Department of Homeland Security's Federal Emergency Management Agency (FEMA) Digital Flood Insurance Rate Maps became effective. This created a considerable problem for people who were then finding their homes and land in the flood plain for the first time. Many tax payers were notified by their mortgage lenders that they were now required to have flood insurance and at least one home owner lost the sale of his home because of the new maps and the zoning restrictions that accompany them. The department was very active for several months assisting homeowners and fielding inquiries from lenders, real estate professionals, surveyors, and appraisers regarding the issue.

The department has worked with the Town's Wind Power Committee in an advisory capacity over the last year to create a Wind Power ordinance which was recently finalized and will be going out to the voters for a town-wide vote. It has been an incredible challenge to consider all the people's differing views and positions with emotions often running high. However, after working with various consultants and agencies, the department feels that the committee made the best decision they could after considering the Dixfield taxpayer base as a whole. As is the case with any major decision that leaders are called upon to make, there will be some who disagree with the steps taken and the final decisions made. However, after being a part of these meetings and witnessing the personal devotion and sacrifice that the committee members selflessly subjected themselves to, the department will assure anyone that these people were torn with emotion because of their concern for **all** the citizens of Dixfield. In the end, the committee and the Selectmen had to make a decision that would be best for all, knowing that they would offend some. This is likely the most significant issue that the Town has seen or will be faced with in decades, and I can assure you that the committee and the Selectmen displayed true leadership in this process. I hope that you will encourage them and show them your appreciation as the Town moves forward.

The department has also been working with the DEP in connection with the recently mandated Shoreland Zoning adoption by all Maine towns. Site visits were made with the DEP to determine zoning requirements of land associated with a number of natural resources in Dixfield, including the moderate to high value Inland Waterfowl and Wading Bird Habitat (IWWH) located just off the easterly side of Route 2 beyond and opposite the Timberland Pass Road. Many of the town's previously zoned properties were removed from zoning due to the fact that they failed to meet the minimum criteria that would mandate protection, while others were added. Many corrections were made to the zoning map by the department and the Planning Board while working on this project, and some revisions are still being made and will be ongoing in anticipation of an updated ordinance going to town-wide vote.

Illegal junkyards continue to be an on-going issue. I have received numerous complaints regarding various properties, and I am hoping to find the time to address them in the near future. I have contacted some of the owners and I'm cautiously optimistic that some acceptable solutions can be arranged. It was determined by the department that one permitted junkyard was not allowed per state statute to be located in the sand gravel aquifer near the Town's drinking water supply wells. The department was able to reach an agreement with the landowner to discontinue the operation and remove the existing vehicles with fluids. More work remains before the case can be completely closed, but good progress has been made with a final resolution expected to be achieved prior to this year's public junkyard hearing in late October.

The department feels it is important to inform the residents that the State of Maine has passed Public Law, Chapter 699 "An Act To Establish a Uniform Building and Energy Code". This law states that "Beginning July 1, 2012, the Maine Uniform Building and Energy Code must be enforced in a municipality that has more than 2,000 residents and that has not adopted any building code by August 1, 2008." This applies to the Town of Dixfield. While 2012 may seem like a long time away, the Town residents and officials will need to keep this in mind while budgeting and planning for these next couple of years as it will mean big changes to the way building permits are currently handled. It will also have a significant impact on the way buildings are allowed to be constructed as well as the costs of construction. This new building code, "Maine Uniform Building and Energy Code" (aka, International Residential Building and Energy Code), will have new stringent insulation and ventilation requirements as well. Essentially, the same building codes that are used in large cities such as Portland, Lewiston, and Augusta will be enforced here in Dixfield. The Town has no say in this matter since it is a State mandated adoption.

I appreciate all information that comes to me regarding resident concerns and will continue to do my best to answer them in a timely manner. I am usually at the Town Office by 10 AM on Fridays and there until 8 PM or later. I am always available via cell phone at 207-402-0403 at all times including nights and weekends to address concerns or answer questions and can often arrange to meet with people at other times if necessary. If I can be of any assistance, please don't hesitate to contact me.

Respectfully submitted,

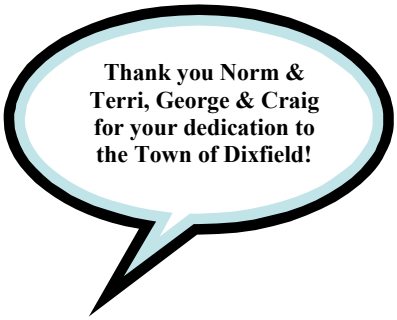
Calvin L Beaumier, CEO

Dixfield Planning Board

2009/10 Report

The past year has seen new faces on the Planning board. First thanks and recognition should be given to Norm and Terri Mitchell, George Welch and long-time past chair Craig Nash. These individuals gave of their time and fulfilled a needed function of our local government. New and returning members over the past year were Randy Hotham, Dan Mitchell and Cyndi Paine.

The bulk of the meetings over this past year were focused on amending our current Shoreland Zoning Ordinance to comply with mandated State changes. This involved amending the text of our Shoreland Zoning Ordinance as well as the Shoreland Zoning Map. Protected resources were re-viewed on aerial photos and selected sites were field checked on the ground to determine their conformity with the State requirements.



The amended ordinance was adopted by Annual Town Meeting vote on May 27, 2010 and final State approval was given to the town in early July. The State review outlined a number of optional recommendations to clarify various sections.

The Planning Board intends to work these recommendations into the current ordinance and offer them to the Town for a vote this fall.

Wind issues will likely come to the Planning Board this year. The Board will have to understand its roll in relation to any ordinance if adopted and the possibility of zoning may keep the Board busy well into the new year.

Nothing stays the same. Change will come, and I hope the Planning Board will be able to address that change in a manner that meets State regulations, protects the town's interests and is mindful of a property owner's right to use and enjoy their property.

David K. Harvey, Chair

Representative to the Legislature—Hon. Sheryl J. Briggs

72 Poplar Hill Road—Mexico, Maine 04257

District 93

Residence	(207) 364-5665	State House Telephone(Voice) (207)287-1400
Cell Phone	(207) 357-8148	State House Telephone (TTY) (207)287-4469
Email	briggsforhouse@gmail.com	(2) State House Station, Augusta, ME 04333

State House Email: RepSheryl.Briggs@legislature.maine.gov

Give Sheryl a call today or email her with your concerns-she'll be happy to help you!

Dixfield Fire Department

Dixfield Fire Company

PO Box 808—38 Main Street—Dixfield, ME 04224

During the fiscal year ending June 30, 2010, the Fire Company responded to 78 incidents. Response requests were as follows:

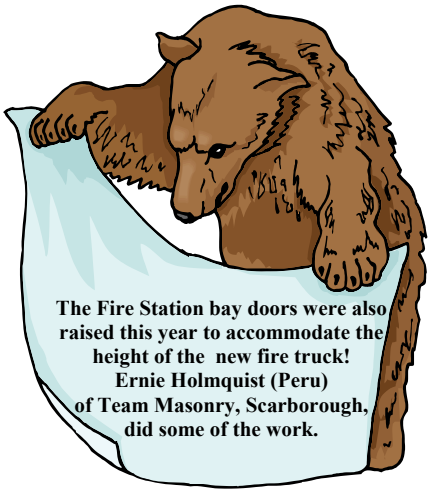
Fire		**Approx. Change from Prior Year**
Structure (includes chimney fires)	24	+13%
Vehicle	2	+200%
Woods	6	+100%
All other	3	-25%
Report of Smoke	1	-50%
Motor Vehicle Accidents	18	+38%
Rescue related	3	-50%
Alarm Activation	2	-50%
Power Line/Tree on Wires	5	-59%
Carbon Monoxide check	6	-14%
Other Miscellaneous	8	-11%

We received mutual aid on thirteen (13) of these incidents and provided mutual aid to neighboring departments on seventeen (17) incidents; being cancelled en route on four (4) occasions. As these figures show, mutual aid between neighboring departments is essential to providing services to our citizens. We continue to look at options on how best to provide services, obtain necessary equipment and train our members.

Additionally, we provided Fire Prevention presentations in schools on four occasions. In May, with the cooperation of MedCare Ambulance, Peru Fire, Rumford Fire and Dixfield Police, we staged an accident demonstration for the students of Dirigo High School to show the consequences of drinking and driving. I appreciate the dedication of our volunteers in taking their personal time, and time-off from work in order to provide these valuable educational opportunities – it does make a difference.

I'd like to thank the members, their families and the auxiliary members that support us. I especially want to thank the citizens for your continued financial support and encouragement. While the fire department may operate on a relatively small portion of our tax dollars, each of those dollars is vital to provide the services we expect at times of need. Please practice fire safety every day. Install smoke and carbon monoxide detectors and change the batteries as recommended. If you burn wood, inspect and clean your chimneys on a regular basis (we have rods and brushes available for your use).

Scott R Dennett, Fire Chief



Gross Budget
2009/10

Executive Department	$277,591
Police Department	298,778
Public Works Department	465,541
Fire Departments	88,875
Ludden Memorial Library	110,624
Boards and Committees	2,590
Public Safety	168,869
Code Enforcement	14,946
Recreation	14,000
Municipal Grounds	25,314
Insurances	41,780
Social Services	10,051
Regional Expenses	163,345
Miscellaneous Expense	3,100
Reserves	157,014
Debt Service	37,435
General Assistance	10,000
County Tax	81,144
RSU No. 10 (School)	1,399,834
Total Gross Budget	**$3,370,831**
Municipal Revenue Sharing	- 365,000
Other Projected Revenues	- 512,550
2009/10 Net Budget	**$2,493,281**

Tax Rate Calculation

Local Taxable Real Estate Valuation	$123,953,250	
Local Taxable Personal Property Valuation	26,149,963	
Total Taxable Valuation		$150,103,213
Total of All Homestead Exempt Valuation	9,527,990	
Total of All Homestead Exempt ÷ 2		4,763,995
Total of All BETE Exempt Valuation		703,101
Total Valuation 2009/10		**$155,570,309**

Appropriations:		
Oxford County Assessment	$ 81,144	
Municipal Appropriations	1,889,853	
RSU No. 10 Assessment	1,399,834	
Total Appropriations		$ 3,370,831
Allowable Deductions:		
State Municipal Revenue Sharing	365,000	
All other Revenues Except Homestead	512,550	
Total Deductions		$ 877,550
Net Raised by Local Property Tax Rate		**$2,493,281**

Total Valuation	$150,103,213	
Home Stead Exemptions	4,763,995	
BETE Valuation	703,101	
Total		$155,570,309
Multiplied by Selected Tax Rate		x .01625
Tax Commitment		$2,528,017.52
Deduct Net Budget		-2,493,281.00
Overlay		$ 34,736.52

State of Maine Homestead Reimbursement:
Valuation of $4,763,995 multiplied by the tax rate of .01625 = $77,414.92
Interest Charged on Overdue Taxes = 9%
1 Mil = $150,103

Audited Financial Statements

Town of Dixfield, Maine

June 30, 2010

Proven Expertise and Integrity

TOWN OF DIXFIELD, MAINE

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JUNE 30, 2010

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Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

Septemeber 10, 2010

Board of Selectmen
Town of Dixfield
Dixfield, Maine

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Dixfield, Maine, as of and for the year ended June 30, 2010, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Dixfield, Maine's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Dixfield, Maine as of June 30, 2010, and the changes in financial position and cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information on pages 3 through 10 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Dixfield, Maine's basic financial statements. The combining and individual nonmajor fund financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 10, 2010, on our consideration of the Town of Dixfield, Maine's internal control over financial reporting and on our tests of its compliance with certain laws and provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

RHR Smith & Company

Certified Public Accountants

REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2010

(UNAUDITED)

The following management's discussion and analysis of Town of Dixfield, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2010. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

The Town of Dixfield's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, and other supplementary information which includes combining and other schedules.

Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

Government - Wide Financial Statements

The government-wide financial statements provide a broad view of the Town's operations in a manner that is similar to private businesses. These statements provide both short – term as well as long–term information in regards to the Town's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government–wide financial statements include the following two statements:

The Statement of Net Assets – this statement presents *all* of the government's assets and liabilities with the difference being reported as net assets.

The Statement of Activities – this statement presents information that shows how the government's net assets changed during the period. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Both of the above mentioned financial statements have separate columns for the two different types of town activities. The types of activities presented for the Town of Dixfield are:

- *Governmental activities* – The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most of the Town's basic services are reported in governmental activities, which include general government, protection, public works, human services, education, community and social agencies, and other unclassified.

- *Business-type activities* – These activities are normally intended to recover all or a significant portion of their costs through user fees and / or charges to external users for goods and / or services. These activities for the Town of Dixfield include the sewer and water departments.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Dixfield, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the Town of Dixfield can be divided into two categories: governmental funds and proprietary funds.

Governmental funds: Most of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government – wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The Town of Dixfield presents only two columns in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances. The Town's major governmental fund is the general fund. All other funds are shown as nonmajor and are combined in the "All Nonmajor Funds" column on these statements.

The general fund is the only fund for which the Town legally adopted a budget for. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

Proprietary Funds: The Town of Dixfield maintains two proprietary funds, the sewer and water departments. These funds are used to show activities that operate more like those of commercial enterprises. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Like the government-wide financial statements, proprietary fund financial statements use the accrual basis of accounting. No reconciliation is needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Fiduciary Fund Financial Statements.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a schedule of Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

Government-Wide Financial Analysis

Our analysis below focuses on the net assets, and changes in net assets of the Town's governmental and business-type activities. The Town's total net assets for governmental activities increased by $134,723 from $13.37 million to $13.50 million. The Town's total net assets for business-type activities decreased by $57,333 from $3.39 million to $3.33 million.

Unrestricted net assets - the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased by $71,582 for governmental activities to a balance of $981,500 at the end of this year. Unrestricted net assets for business-type activities increased to a balance of $102,496.

Table 1
Town of Dixfield, Maine
Net Assets
June 30,

	Governmental Activities		Business-Type Activites	
	2010	2009	2010	2009
Current and other assets	$ 2,201,094	$ 2,242,102	$ 230,203	$ 198,311
Capital Assets	11,503,956	11,270,703	4,774,829	4,937,239
Total Assets	$ 13,705,050	$ 13,512,805	$ 5,005,032	$ 5,135,550
Liabilities:				
Current Liabilities	$ 57,001	$ 43,592	$ 191,665	$ 200,332
Long-term Debt Outstanding	145,575	101,462	1,478,154	1,542,672
Total Liabilities	$ 202,576	$ 145,054	$ 1,669,819	$ 1,743,004
Net Assets:				
Invested in Capital Assets, Net of related Debt	$ 11,340,080	$ 11,157,357	$ 3,232,717	$ 3,333,555
Restricted: Special Revenue Funds	31,633	23,659	-	-
Capital Project Funds	121,455	390,505	-	-
Permanent Funds	1,027,806	886,312	-	-
Other Net Assets	981,500	909,918	102,496	58,991
Total Net Assets	$ 13,502,474	$ 13,367,751	$ 3,335,213	$ 3,392,546

Table 2
Town of Dixfield, Maine
Change in Net Assets
For the Year Ended June 30,

	Governmental Activities		Business-Type Activities	
	2010	2009	2010	2009
Revenues				
Taxes	$ 2,756,806	$ 2,733,415	$ -	$ -
Intergovernmental	538,180	731,727	-	-
Charges for services	535,363	30,175	533,450	523,444
Miscellaneous	260,191	(64,310)	9,788	4,274
Transfers from other funds	236,410	274,097	-	-
Total Revenues	4,326,950	3,705,104	543,238	527,718
Expenses				
General government	314,900	328,751	-	-
Protection	568,651	565,117	-	-
Public works	659,887	685,911	-	-
Human services	13,254	26,084	-	-
Community and social agencies	282,940	291,201	-	-
Education	1,399,834	1,343,254	-	-
Debt service	3,175	1,581	-	-
County tax	81,144	73,783	-	-
Capital outlay	516,378	8,921	-	-
Sewer department	-	-	289,869	329,441
Water department	-	-	307,080	307,154
Unclassified	115,654	337,942	-	-
Transfers to other funds	236,410	274,097	-	-
Total Expenses	4,192,227	3,936,642	596,949	636,595
Change in Net Assets	134,723	(231,538)	(53,711)	(108,877)
Net Assets - July 1, RESTATED	13,367,751	13,599,289	3,388,924	3,501,423
Net Assets - June 30	$ 13,502,474	$ 13,367,751	$ 3,335,213	$ 3,392,546

Revenues and Expenses

Revenues for the Town's governmental activities increased by 16.78 %, while total expenses increased by 4.59%. For the business-type activities revenues increased by 2.94%, while total expenses decreased by 6.23%.

Financial Analysis of the Town's Fund Statements

Governmental funds: The financial reporting focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the Town's financial requirements. In particular, unreserved fund balance may serve as a useful measure of a government's financial position at the end of the year, and the net resources available for spending.

Table 3
Town of Dixfield, Maine
Fund Balances - Governmental Funds
June 30,

	2010	2009
General Fund:		
Unreserved		
Designated	$ 50,788	$ 77,809
Undesignated	842,422	702,798
Total General Fund	$ 893,210	$ 780,607
Nonmajor Funds:		
Special Revenue Funds	$ 31,633	$ 23,659
Capital Project Funds	121,455	390,505
Permanent Funds	1,027,806	886,312
Total Nonmajor Funds	$ 1,180,894	$ 1,300,476

The general fund total fund balance increased by $112,603 over the prior fiscal year. The non-major fund balances decreased by $119,582 over the prior fiscal year. Most of the increase in the general fund came as a result of under-spent appropriations in most all of the expenditure categories.

Proprietary funds: The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The sewer department had a deficit for the year of $17,959. Last year, the sewer department had a deficit of $10,189. Revenues and expenses both decreased from the prior fiscal year. Depreciation expense accounts for $157,655 of the current year's expenses. The water department had an excess of $120,455 for the current year versus a $69,180 for the prior year. Revenues and expenses increased from the prior fiscal year. Depreciation expense accounts for $91,699 of the current year's expenses.

Budgetary Highlights

There was no significant difference between the original and final budget for the general fund.

The general fund actual revenues were under budget by $59,868. This was a result of a decrease in collections of miscellaneous revenues, state revenue sharing and investment income.

The general fund actual expenditures were under the budget by $172,471. All of the expenditure accounts were under-spent with the exception of the transfers out which was over budget by $7,499.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2010, the net book value of capital assets recorded by the Town increased by $70,843 over the prior year. The increase is the result of current year additions of $564,334 less current year depreciation of $493,491.

Table 4
Town of Dixfield, Maine
Capital Assets (Net of Depreciation)
June 30,

	2010	2009
Land	$ 146,708	$ 146,708
Organization costs	650	650
Buildings	692,446	489,183
Machinery & equipment	4,879,927	4,800,027
Vehicles	78,025	78,025
Infrastructure	10,481,029	10,693,349
Total	$ 16,278,785	$ 16,207,942

Debt

At June 30, 2010, the Town had $1.71 million in notes and bonds outstanding versus $1.72 million last year, a decrease of .65%, as shown in Note 5 of the financial statements.

Currently Known Facts, Decisions, or Conditions

Economic Factors and Next Year's Budgets and Rates

The Town has steadily maintained a sufficient undesignated fund balance to sustain government operations for a period of approximately two months, while also maintaining significant reserve accounts for future capital and program needs.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, the Treasurer for the Town of Dixfield can be reached at P.O. Box 808, Dixfield, Maine 04224.

STATEMENT A

TOWN OF DIXFIELD, MAINE

STATEMENT OF NET ASSETS
JUNE 30, 2010

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash	$ 5,687	$ 134,545	$ 140,232
Investments	1,938,537	-	1,938,537
Accounts receivable (net of allowance for uncollectibles):			
Taxes	7,475	-	7,475
Liens	134,758	-	134,758
Other	1,666	77,500	79,166
Tax acquired property	12,108	-	12,108
Prepaid items	5,146	-	5,146
Inventory	31,586	18,158	49,744
Due from other funds	64,131	-	64,131
Total current assets	2,201,094	230,203	2,431,297
Noncurrent assets:			
Capital assets:			
Land, infrastructure, and other assets not being depreciated	30,050	117,308	147,358
Buildings and vehicles net of accumulated depreciation	11,473,906	4,657,521	16,131,427
Total noncurrent assets	11,503,956	4,774,829	16,278,785
TOTAL ASSETS	$ 13,705,050	$ 5,005,032	$ 18,710,082
LIABILITIES			
Current liabilities:			
Accounts payable	$ 6,204	$ 191	$ 6,395
Other accrued payables	-	63,385	63,385
Due to other funds	-	64,131	64,131
Prepaid taxes	11,327	-	11,327
Current portion of long-term obligations	39,470	63,958	103,428
Total current liabilities	57,001	191,665	248,666
Noncurrent liabilities			
Noncurrent portion of long-term obligations:			
Notes payable	64,406	-	64,406
Bonds payable	60,000	1,478,154	1,538,154
Accrued compensated absences	21,169	-	21,169
Total noncurrent liabilities	145,575	1,478,154	1,623,729
TOTAL LIABILITIES	202,576	1,669,819	1,872,395
NET ASSETS			
Invested in capital assets, net of related debt	11,340,080	3,232,717	14,572,797
Restricted for: Special revenue funds	31,633	-	31,633
Capital project funds	121,455	-	121,455
Permanent funds	1,027,806	-	1,027,806
Unrestricted	981,500	102,496	1,083,996
TOTAL NET ASSETS	13,502,474	3,335,213	16,837,687
TOTAL LIABILITIES AND NET ASSETS	$ 13,705,050	$ 5,005,032	$ 18,710,082

See accompanying independent auditors' report and notes to financial statements.

STATEMENT B

TOWN OF DIXFIELD, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010

		Program Revenues			Net (Expense) Revenue & Changes in Net Assets		
Functions/Programs	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Current:							
General government	$ 314,900	$ 23,601	$ -	$ -	$ (291,299)	$ -	$ (291,299)
Protection	568,651	278,985	-	-	(289,666)	-	(289,666)
Public works	659,887	228,167	55,660	-	(376,060)	-	(376,060)
Human services	13,254	-	658	-	(12,596)	-	(12,596)
Community and social agencies	282,940	4,610	-	-	(278,330)	-	(278,330)
Education	1,399,834	-	-	-	(1,399,834)	-	(1,399,834)
County tax	81,144	-	-	-	(81,144)	-	(81,144)
Capital outlay	516,378	-	-	-	(516,378)	-	(516,378)
Debt service:							
Interest on long-term debt	3,175	-	-	-	(3,175)	-	(3,175)
Unclassified	115,654	-	-	-	(115,654)	-	(115,654)
Total governmental activities	3,955,817	535,363	56,318	-	(3,364,136)	-	(3,364,136)
Business-type activities:							
Sewer department	289,869	165,598	-	-	-	(124,271)	(124,271)
Water department	307,080	367,852	-	-	-	60,772	60,772
Total business-type activities	596,949	533,450	-	-	-	(63,499)	(63,499)
Total governmental and business-type	4,552,766	1,068,813	56,318	-	(3,364,136)	(63,499)	(3,427,635)

STATEMENT B (CONTINUED)

TOWN OF DIXFIELD, MAINE

STATEMENT OF ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2010

	Governmental Activities	Business-type Activities	Total
Changes in net assets:			
Net (expense) revenue	(3,364,136)	(63,499)	(3,427,635)
General revenue:			
Taxes			
Property taxes, levied for general purposes	2,439,179	-	2,439,179
Excise taxes, levied for general purposes	317,627	-	317,627
Grants and contributions not restricted to specific programs	481,862	-	481,862
Miscellaneous	260,191	9,788	269,979
Total general revenue	3,498,859	9,788	3,508,647
Change in net assets	134,723	(53,711)	81,012
NET ASSETS - JULY 1, 2009, RESTATED	13,367,751	3,388,924	16,756,675
NET ASSETS - JUNE 30, 2010	$ 13,502,474	$ 3,335,213	$ 16,837,687

See accompanying independent auditors' report and notes to financial statements.

STATEMENT C

TOWN OF DIXFIELD, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2010

	General Fund	All Nonmajor Funds	Total
ASSETS			
Cash	$ 5,687	$ -	$ 5,687
Investments	782,239	1,156,298	1,938,537
Receivables (net of allowance for uncollectibles):			
Taxes	7,475	-	7,475
Liens	134,758	-	134,758
Other	1,666	-	1,666
Tax acquired property	12,108	-	12,108
Prepaid items	5,146	-	5,146
Inventory	31,586	-	31,586
Due from other funds	64,131	24,596	88,727
TOTAL ASSETS	$ 1,044,796	$ 1,180,894	$ 2,225,690
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts payable	$ 6,204	$ -	$ 6,204
Due to other funds	24,596	-	24,596
Deferred tax revenues	109,459	-	109,459
Prepaid taxes	11,327	-	11,327
TOTAL LIABILITIES	151,586	-	151,586
Fund Equity			
Unreserved, reported in:			
General Fund:			
Designated	50,788	-	50,788
Undesignated	842,422	-	842,422
Reserved, reported in:			
Special revenue funds	-	31,633	31,633
Capital project funds	-	121,455	121,455
Permanent funds	-	1,027,806	1,027,806
TOTAL FUND EQUITY	893,210	1,180,894	2,074,104
TOTAL LIABILITIES AND FUND EQUITY	$ 1,044,796	$ 1,180,894	$ 2,225,690

See accompanying independent auditors' report and notes to financial statements.

STATEMENT D

TOWN OF DIXFIELD, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2010

	Total Governmental Funds
Total Fund Equity	$ 2,074,104
Amounts reported for governmental activities in the statement are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	11,503,956
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	109,459
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Notes payable	(88,876)
Bonds payable	(75,000)
Accrued compensated absences	(21,169)
Net assets of governmental activities	$ 13,502,474

See accompanying independent auditors' report and notes to financial statements.

STATEMENT E

TOWN OF DIXFIELD, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	General Fund	All Nonmajor Funds	Totals Governmental Funds
REVENUES			
Taxes	$ 2,479,147	$ -	$ 2,479,147
Excise taxes	317,627	-	317,627
Intergovernmental	487,597	50,583	538,180
Charges for services	57,973	-	57,973
Miscellaneous revenues	123,854	136,337	260,191
TOTAL REVENUES	3,466,198	186,920	3,653,118
EXPENDITURES			
Current:			
General government	313,685	-	313,685
Protection	555,691	-	555,691
Public works	441,062	-	441,062
Human services	13,254	-	13,254
Community and social agencies	271,803	-	271,803
Education	1,399,834	-	1,399,834
County tax	81,144	-	81,144
Unclassified	20,884	93,717	114,601
Debt service:			
Principal	24,470	-	24,470
Interest	3,175	-	3,175
Capital outlay	-	516,378	516,378
TOTAL EXPENDITURES	3,125,002	610,095	3,735,097
EXCESS REVENUES OVER (UNDER) EXPENDITURES	341,196	(423,175)	(81,979)
OTHER FINANCING SOURCES			
Proceeds from loan issuance	-	75,000	75,000
Transfers in	-	236,410	236,410
Transfers out	(228,593)	(7,817)	(236,410)
TOTAL OTHER FINANCING SOURCES (USES)	(228,593)	303,593	75,000
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	112,603	(119,582)	(6,979)
FUND BALANCES - JULY 1	780,607	1,300,476	2,081,083
FUND BALANCES - JUNE 30	$ 893,210	$ 1,180,894	$ 2,074,104

See accompanying independent auditors' report and notes to financial statements.

STATEMENT F

TOWN OF DIXFIELD, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2010

Net change in fund balances - total governmental funds (Statement E)	$ (6,979)
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocated those expenditures over the life of the assets:	
Capital asset purchases	477,390
Depreciation expense	(244,137)
	233,253
Revenues in the Statement of Activities that do not provide current financial resources are not reported.	
Taxes and liens receivable	(39,968)
Debt proceeds provide current financial resources to govermental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets	(75,000)
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets	24,470
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in govermental funds:	
Accrued compensated absences	(1,053)
Change in net assets of governmental activities (Statement B)	$ 134,723

See accompanying independent auditors' report and notes to financial statements.

STATEMENT G

TOWN OF DIXFIELD, MAINE

BALANCE SHEET – PROPRIETARY FUNDS
JUNE 30, 2010

	Enterprise Funds		Total Enterprise Funds
	Sewer	Water	
ASSETS			
Current assets:			
Cash	$ 134,480	$ 65	$ 134,545
Accounts receivable (net of allowance for uncollectibles):	40,140	37,360	77,500
Inventory	4,159	13,999	18,158
Due from other funds	-	137,694	137,694
Total current assets	178,779	189,118	367,897
Noncurrent assets:			
Capital assets:			
Land, infrastructure, and other assets not being depreciated	-	117,308	117,308
Buildings and equipment, net of accumulated depreciation	1,626,351	3,031,170	4,657,521
Total noncurrent assets	1,626,351	3,148,478	4,774,829
TOTAL ASSETS	$ 1,805,130	$ 3,337,596	$ 5,142,726
LIABILITIES			
Current liabilities:			
Accounts payable	$ -	$ 191	$ 191
Accrued Interest	-	63,385	63,385
Due to other funds	196,738	5,087	201,825
Current portion of long-term obligations	-	63,958	63,958
Total current liabilities	196,738	132,621	329,359
Noncurrent liabilities			
Noncurrent portion of long-term obligations:			
Bonds payable	-	1,478,154	1,478,154
Total noncurrent liabilities	-	1,478,154	1,478,154
TOTAL LIABILITIES	196,738	1,610,775	1,807,513
NET ASSETS			
Invested in capital assets, net of related debt	1,626,351	1,606,366	3,232,717
Unrestricted	(17,959)	120,455	102,496
TOTAL NET ASSETS	1,608,392	1,726,821	3,335,213
TOTAL LIABILITIES AND NET ASSETS	$ 1,805,130	$ 3,337,596	$ 5,142,726

See accompanying independent auditors' report and notes to financial statements.

STATEMENT H

TOWN OF DIXFIELD, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	Enterprise Funds		Total Enterprise Funds
	Sewer	Water	
OPERATING REVENUES			
Residential	$ 145,257	$ 193,981	$ 339,238
Commercial	14,966	33,887	48,853
Public authorities	5,375	12,408	17,783
Public and private fire protection	-	127,576	127,576
Miscellaneous Income	492	7,391	7,883
TOTAL OPERATING REVENUES	166,090	375,243	541,333
OPERATING EXPENSES			
Current:			
Wages and benefits	14,645	15,110	29,755
Materials, supplies, maintenance and chemicals	10,260	13,891	24,151
Utilities	3,324	14,794	18,118
Contracted services	93,157	71,690	164,847
Transportation	-	1,788	1,788
Depreciation and amortization	157,655	91,699	249,354
Miscellaneous expenses	10,714	20,579	31,293
TOTAL EXPENSES	289,755	229,551	519,306
EXCESS OF REVENUES OVER (UNDER) EXPENSES	(123,665)	145,692	22,027
OTHER FINANCING SOURCES (USES)			
Interest income	1,810	95	1,905
Interest expense	(114)	(77,529)	(77,643)
TOTAL OTHER FINANCING SOURCES (USES)	1,696	(77,434)	(75,738)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENSES AND OTHER (USES)	(121,969)	68,258	(53,711)
FUND BALANCES - JULY 1, 2009, RESTATED	1,730,361	1,658,563	3,388,924
FUND BALANCES - JUNE 30, 2010	$ 1,608,392	$ 1,726,821	$ 3,335,213

See accompanying independent auditors' report and notes to financial statements.

STATEMENT I

TOWN OF DIXFIELD, MAINE

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	Enterprise Funds		Total Enterprise Funds
	Sewer	Water	
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	$ 174,593	$ 379,936	$ 554,529
Other receipts	492	7,391	7,883
Interfund activity	122,898	(121,320)	1,578
Payments to suppliers	(138,635)	(144,509)	(283,144)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	159,348	121,498	280,846
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest income	1,810	95	1,905
Purchase of fixed assets	(24,836)	(62,108)	(86,944)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(23,026)	(62,013)	(85,039)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Interfund transfers	-	-	-
Principal paid on capital debt	-	(61,012)	(61,012)
Interest paid on capital debt	(114)	(77,529)	(77,643)
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	(114)	(138,541)	(138,655)
INCREASE (DECREASE) IN CASH	136,208	(79,056)	57,152
CASH AND CASH EQUIVALENTS - JULY 1, 2009, RESTATED	(1,728)	79,121	77,393
CASH AND CASH EQUIVALENTS - JUNE 30, 2010	$ 134,480	$ 65	$ 134,545
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	$ (123,665)	$ 145,692	$ 22,027
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation and amortization expense	157,655	91,699	249,354
Changes in operating assets and liabilities:			
(Increase) decrease in receivables	8,995	12,084	21,079
(Increase) decrease in inventory	1	(1)	-
(Increase) decrease in due from other funds	-	(123,255)	(123,255)
Increase (decrease) in accounts payable	(6,536)	(6,229)	(12,765)
Increase (decrease) in sales tax payable	-	(427)	(427)
Increase (decrease) in accrued interest	-	-	-
Increase (decrease) in due to other funds	122,898	1,935	124,833
	$ 159,348	$ 121,498	$ 280,846

See accompanying independent auditors' report and notes to financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Town of Dixfield was incorporated under the laws of the State of Maine. The Town operates under the selectmen-manager form of government and provides the following services: general government services, protection, public works, human services, and education.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the Town has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Town has chosen not to do so.

The Town's combined financial statements include all accounts and all operations of the Town. We have determined that the Town has no component units as described in GASB Statement No. 14 and amended by GASB Statement No. 39.

Government –Wide and Fund Financial Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds).

Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Town's sewer and water departments are categorized as business-type activities. All other activities of the Town are categorized as governmental.

In the government-wide Statement of Net Assets, both the governmental and business-type activities columns are (a) presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net assets are reported in three parts - invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The Town first utilizes restricted resources to finance qualifying activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (general government, public safety, etc.). The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government – wide financial statements.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

The Town does not allocate indirect costs. All costs are charged directly to the corresponding department.

The government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net assets resulting from the current year's activities.

Measurement Focus - Basic Financial Statements & Fund Financial Statements

The financial transactions of the Town are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Town:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

a. The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

c. Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

d. Permanent Funds are used to account for assets held by the Town in trust for specific purposes.

2. Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Operating revenues include charges for services, intergovernmental reimbursements and other miscellaneous fees which are a direct result of the proprietary activity. Non-operating revenues are any revenues which are generated outside of the general proprietary activity, i.e. interest income. The following is a description of the proprietary funds of the Town:

a. Enterprise Funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of net revenues, (b) has third party requirements that the cost of providing. services, including capital costs, be recovered with fees and charges or (c) established fees and charges based on a pricing policy designed to recover similar costs.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non-major funds by category are summarized into a single column, GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Accrual

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

Budget

The Town's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

1. Early in the second half of the year the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.

2. A meeting of the inhabitants of the Town was called for the purpose of adopting the proposed budget after public notice of the meeting was given.

3. The budget was adopted subsequent to passage by the inhabitants of the Town.

4. The Town does not adopt budgets for Special Revenue Funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

It is the Town's policy to value investments at fair value. None of the Town's investments are reported at amortized cost. The Town Treasurer is authorized by State Statues to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities.
- Certificates of deposits and other evidences of deposits at banks, savings and loan associations, and credit unions.
- Repurchase agreements
- Money market mutual funds

Inventories

Inventories of supplies are considered to be expenditures at the time of purchase and are not included in the general fund balance sheet, with the exception of gasoline and diesel inventory. The enterprise fund inventory consists of sewer and water supplies on hand at the end of the year, valued at cost. The cost value is determined using the first-in, first-out (FIFO) method.

Interfund Receivables and Payables

Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances". Interfund balances and transactions have been eliminated in the government-wide financial statements.

Transactions Between Funds

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of both Governmental and Proprietary Funds.

Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is estimated to be $0 as of June 30, 2010.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets purchased or acquired with an original cost of $5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals, and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated fixed assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Town. The Town has not retroactivity recorded infrastructure.

Estimated useful lives are as follows:

Buildings	20 - 50 years
Infrastructure	50 - 100 years
Machinery and equipment	3 - 50 years
Vehicles	3 - 25 years

Long-term Obligations

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term debt consists primarily of notes or bonds payable and compensated absences.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary fund is the same in the fund statements as it is in the government-wide statements.

Compensated Absences

The Town's policies regarding vacation and sick time permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred.

Reserves

The Town records reserves to indicate that a portion of the fund balance is legally segregated for a specific future use, which is indicated by the title of each reserves listed in the balance sheet and statement of net assets. It is the Town's policy to first use restricted assets for restricted programs and only unrestricted assets after the restricted assets have been exhausted.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied August 12, 2009 on the assessed value listed as of April 1, 2009, for all real and personal property located in the Town. Taxes were due on in two installments on September 15, 2009 and April 15, 2010. Interest on unpaid taxes commenced on September 16, 2009 and April 16, 2010, at 9% per annum.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end. The remaining receivables have been recorded as deferred revenues.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to $34,736 for the year ended June 30, 2010.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Program Revenues

Program revenues include all directly related income items applicable to a particular program (grant income/expenses).

Operating/Non-operating Proprietary Fund Revenues

Operating revenues consist mainly of direct revenue sources and/or charges for services applicable to that fund.

Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The Town does not utilize encumbrance accounting for its general fund.

Use of Estimates

During the preparation of the Town's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses / expenditures during the reporting period. Actual results may differ from these estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

The Town's investment policies, which follow state statutes, authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. These investment policies apply to all Town funds.

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The Town does not have a policy covering custodial credit risk.

At June 30, 2010, the Town's cash balance of $140,232 was comprised of bank deposits amounting to $101,405. All of these deposits were insured by federal depository insurance and consequently were not exposed to custodial credit risk.

Checking accounts	$ 101,405
	$ 101,405

At June 30, 2010, the Town's investments of $1,938,537 were comprised of $1,931,500 in open-ended mutual funds of $886,813 which are not subject to custodial credit risk and $7,037 in certificates of deposit which are insured by federal depository insurance.

Investment Type	Fair Value
Certificates of deposit	$ 7,037
Mutual funds	1,931,500
	$ 1,938,537

The Town has determined that it has complied with state and federal laws governing the investment of public funds.

NOTE 3 – INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2010 consisted of the following individual fund receivables and payables.

	Receivables (Due from)	Payables (Due to)
General Fund	$ 64,131	$ 24,596
Special Revenue Funds	24,596	-
Capital Project Funds	-	-
Enterprise Funds	137,694	201,825
	$ 226,421	$ 226,421

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets at June 30, 2010:

	Balance, 7/1/09	Additions	Disposals	Balance, 6/30/10
Governmental activities				
Non-depreciated assets:				
Land	$ 30,050	$ -	$ -	$ 30,050
	30,050	-	-	30,050
Depreciated assets:				
Buildings	830,488	10,297	-	840,785
Machinery & equipment	46,489	68,439	-	114,928
Vehicles	1,075,387	398,654	(29,527)	1,444,514
Infrastructure	16,001,350	-	-	16,001,350
	17,953,714	477,390	(29,527)	18,401,577
Less: accumulated depreciation	(6,713,061)	(244,137)	29,527	(6,927,671)
	11,240,653	233,253	-	11,473,906
Net governmental capital assets	$ 11,270,703	$ 233,253	$ -	$ 11,503,956
Business-type activities				
Non-depreciated assets:				
Land	$ 116,658	$ -	$ -	$ 116,658
Organization costs	650	-	-	650
	117,308	-	-	117,308
Depreciated assets:				
Buildings	695,070	19,635	-	714,705
Equipment	7,733,809	67,309	-	7,801,118
Vehicles	14,343	-	-	14,343
Infrastructure	-	-	-	-
	8,443,222	86,944	-	8,530,166
Less: accumulated depreciation	(3,623,291)	(249,354)	-	(3,872,645)
	4,819,931	(162,410)	-	4,657,521
Net business-type capital assets	$ 4,937,239	$(162,410)	$ -	$ 4,774,829

NOTE 4 - CAPITAL ASSETS (CONTINUED)

Current year depreciation:	
General government	$ 1,215
Public safety	12,960
Public works	218,825
Library	11,137
Total governmental activities	244,137
Sewer Department	157,655
Water Department	91,699
Total business-type activities	249,354
Total depreciation expense	$ 493,491

NOTE 5 – LONG TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2010:

	Balance, 7/1/09	Additions	Deletions	Balance, 6/30/10	Current Portion
Notes payable	$ 113,346	$ -	$ (24,470)	$ 88,876	$ 24,470
Bonds payable	1,603,684	75,000	(61,572)	1,617,112	78,958
Accrued compensated absences	20,116	1,053	-	21,169	-
Totals	$ 1,737,146	$ 76,053	$ (86,042)	$ 1,727,157	$ 103,428

NOTE 5 – LONG TERM DEBT (CONTINUED)

The following is a summary of outstanding bonds payable:

$90,000, 2003 note payable due in annual principal payments of $9,000, through March of 2013. Interest is charged at a rate of 2.77% per annum.	$ 27,000
$77,346, 2009 note payable due in annual principal payments of $15,469, through October of 2013. Interest is charged at a rate of 3.76% per annum.	61,876
Total notes payable	88,876
$1,300,000, 1998 General Obligation Bonds due in annual payments of $86,086, through March of 2026. Interest is charged at a rate of 4.875% per annum.	942,578
$800,000, 1999 General Obligation Bonds due in annual payments of $52,256, through June of 2027. Interest is charged at a rate of 4.75% per annum.	599,534
$75,000, 2009 General Obligation Bonds due in annual payments of $15,000, through November of 2014. Interest is charged at a rate of 3.35% per annum.	75,000
Total bonds payable	1,617,112
Total Long-Term Debt	$ 1,705,988

NOTE 5 – LONG TERM DEBT (CONTINUED)

The following is a summary of outstanding bond principal and interest requirements for the next five fiscal years ending June 30 and the five year increments therafter:

	Principal	Interest	Total Debt Service
2011	$ 103,428	$ 79,223	$ 182,651
2012	106,516	75,050	181,566
2013	109,753	70,729	180,482
2014	104,147	66,250	170,397
2015	92,236	61,609	153,845
2016-2020	445,855	245,855	691,710
2021-2025	564,415	127,298	691,713
2026-2030	179,638	10,942	190,580
	$ 1,705,988	$ 736,956	$ 2,442,944

All bonds payable are direct obligations of the Town, for which its full faith and credit are pledged. The Town is not obligated for any special assessment debt. All debt is payable from taxes levied on all taxable property within the Town.

NOTE 6 – RESTRICTED NET ASSETS

The following net assets have been restricted at June 30, 2010 for the following purposes:

Restricted for special revenue funds	$ 31,633
Restricted for capital project funds	121,455
Restricted for permanent funds	1,027,806
	$ 1,180,894

NOTE 7 – GENERAL FUND DESIGNATED FUND EQUITY

At June 30, 2010, the general fund designated fund balance was made up of the following account balances carried forward into the subsequent year's budget:

Executive department	$ 5,000
Police department	1,500
Fire department	5,000
Public works department	9,900
Ludden Memorial Library	1,695
Thad White bridge	27,693
	$ 50,788

NOTE 8 - EXPENDITURES OVER APPROPRIATIONS

The following appropriations were exceeded by actual expenditures:

	Excess
Transfers out	$ 7,499
	$ 7,499

NOTE 9 – OVERLAPPING DEBT

The Town is responsible for its proportionate share of County debt. As of June 30, 2010 the Town's share was as follows:

	Outstanding Debt	Town's Percentage	Total Share
County of Oxford	$ -	1.75%	$ -
M.S.A.D. No. 21	-		-
			$ -

NOTE 10 – RISK MANAGEMENT

The Town is a member of the Maine Municipal Association – Worker Compensation Trust Fund ("Fund"). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain lower costs for worker's compensation coverage and develop a comprehensive loss control program. The Town pays an annual premium to the fund for its worker's compensation coverage. The Town's agreement with the Fund provides that the fund will be self-sustaining through member premiums and will provide, through commercial companies reinsurance contracts, individual stop loss coverage for member Town's for claims in excess of $400,000 with an excess limit of $2,000,000.

The Town is also a member of the Maine Municipal Association – Property and Casualty Pool ("Pool"). As with the Fund above, the Pool was created to obtain lower rates for its members. The Town pays an annual premium for its property and liability coverage. Under the property coverage portion of the Pool, coverage is provided after the deductible is met, to $26,000,000. Under the liability portion of the Pool, coverage is provided after the deductible is met, to $1,000,000.

NOTE 11 – LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

The Town of Dixfield's landfill is at 100% capacity to date. Therefore, the estimated remaining landfill life is zero years. Federal and state laws require that certain post closure care be met. The Town estimates that on an annual basis, some immaterial costs will be incurred for post closure care. The annual amount will be paid for within the Town's annual operating budget.

NOTE 12 – CONTINGENCIES

With regard to pending legal claims or any unasserted claims, it is not feasible at this time to predict or determine their outcome. Management believes, however, that settlement amounts, if any, will not have a material adverse effect on the Town's financial position.

The Town participates in various intergovernmental grant programs which may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the Town's compliance with applicable grant requirement may be established at some future date. The amount, if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

NOTE 13 – RESTATEMENT

Proprietary funds have had their net assets restated to reflect adjustments made for timing differences in activity between the sewer and water funds. This restatement was necessary due to the Decemeber 31 year end of the proprietary funds.

Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Government Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual - General Fund

SCHEDULE 1

TOWN OF DIXFIELD, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2010

	Budgeted Amounts		Actual	Variance Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 780,607	$ 780,607	$ 780,607	$ -
Resources (Inflows):				
Taxes:				
Property taxes	2,439,177	2,439,177	2,479,147	39,970
Excise taxes	291,000	291,000	317,627	26,627
Intergovernmental revenues:				
State revenue sharing	365,000	365,000	336,356	(28,644)
Homestead exemption	77,415	77,415	77,415	-
Local road assistance	54,107	54,107	55,660	1,553
Other	16,425	16,425	18,166	1,741
Charges for services	49,800	49,800	57,973	8,173
Interest income	7,500	7,500	125	(7,375)
Miscellaneous revenues	202,717	202,717	100,804	(101,913)
RSU #10 Carry Forward	22,925	22,925	22,925	-
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	4,306,673	4,306,673	4,246,805	(59,868)
Charges to Appropriation (Outflows):				
Current:				
General government	336,907	336,907	313,685	23,222
Protection	575,652	575,652	555,691	19,961
Public works	490,855	490,855	441,062	49,793
Human services	20,051	20,051	13,254	6,797
Community and social agencies	289,921	289,921	271,803	18,118
Education	1,399,834	1,399,834	1,399,834	-
County tax	81,144	81,144	81,144	-
Debt service:		-		
Principal	24,470	24,470	24,470	-
Interest	12,965	12,965	3,175	9,790
Unclassified	73,173	73,173	20,884	52,289
Transfers to other funds	221,094	221,094	228,593	(7,499)
Total Charges to Appropriations	3,526,066	3,526,066	3,353,595	172,471
Budgetary Fund Balance, June 30	$ 780,607	$ 780,607	$ 893,210	$ 112,603
Utilization of Designated Fund Balance	$ 64,080	$ 64,080	$ -	$ (64,080)
Utilization of Undesignated Fund Balance	-	-	-	-
	$ 64,080	$ 64,080	$ -	$ (64,080)

See accompanying independent auditors' report.

Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Government Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Budgetary Comparison Schedule – General Fund Revenues
- Schedule of Departmental Operations – General Fund
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
- Combining Balance Sheet – Nonmajor Capital Projects Funds
- Combining Schedule of Revenue, Expenditures and Changes in Fund Balances – Nonmajor Capital Project Funds
- Combining Balance Sheet – Nonmajor Permanent Funds
- Combining Schedule of Revenue, Expenditures and Changes in Fund Balances – Nonmajor Permanent Funds
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function

SCHEDULE 2

TOWN OF DIXFIELD, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
BUDGET AND ACTUAL – GENERAL FUND REVENUES
FOR THE YEAR ENDED JUNE 30, 2010

	Budgeted Amount	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):			
Taxes:			
Property taxes	$ 2,439,177	$ 2,479,147	$ 39,970
Motor vehicle excise	290,000	315,493	25,493
Boat excise	1,000	2,134	1,134
Intergovernmental revenues:			
State revenue sharing	365,000	336,356	(28,644)
Homestead exemption	77,415	77,415	-
Tree growth reimbursement	54,107	55,660	1,553
General assistance	5,000	658	(4,342)
Other state / federal funds	11,425	17,508	6,083
Charges for services			
Town clerk fees	10,000	10,575	575
Code enforcement/permit fees	2,000	1,667	(333)
Administration	2,500	1,332	(1,168)
Ludden Library fines	4,500	4,610	110
Public works income	30,800	39,535	8,735
Fire department income	-	254	254
Investment income			
Regular investment income	7,500	125	(7,375)
Other revenues			
Fees / interest on taxes	18,000	35,142	17,142
Post office rent	17,500	17,500	-
S.A.D. No. 21 garage rent	12,900	12,900	-
Water/sewer garage rent	1,200	600	(600)
Cable t.v. franchise	10,977	11,722	745
Trust fund interest/library	250	645	395
Use of surplus/designated	120,808	-	(120,808)
Misc. other	21,082	22,295	1,213
Transfers in from other funds	-	-	-
RSU #10 Carry Forward	22,925	22,925	-
Amounts Available for Appropriation	$ 3,526,066	$ 3,466,198	$ (59,868)

See accompanying independent auditors' report.

SCHEDULE A

TOWN OF DIXFIELD, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2010

	2009 Carry-forwards	Budget	Receipts	Total Available	Actual	Balance Lapsed	Balance Carried
EXPENDITURES							
General government:							
Executive department	$ -	$277,591	$ -	$277,591	$260,240	$12,351	$ 5,000
Boards and committees	-	2,590	-	2,590	1,418	1,172	-
Code enforcement	-	14,946	-	14,946	12,866	2,080	-
Insurance & benefits	-	41,780	-	41,780	39,161	2,619	-
	-	336,907	-	336,907	313,685	18,222	5,000
Protection:							
Police department	11,630	298,778	-	310,408	303,543	5,365	1,500
Fire department	7,500	88,875	-	96,375	83,738	7,637	5,000
Public safety	-	168,869	-	168,869	168,410	459	-
	19,130	556,522	-	575,652	555,691	13,461	6,500
Public works:							
Public works department	-	465,541	-	465,541	419,752	45,789	9,900
Grounds	-	25,314	-	25,314	21,310	4,004	-
	-	490,855	-	490,855	441,062	49,793	9,900
Human services:							
Social services	-	10,051	-	10,051	10,051	-	-
General assistance	-	10,000	-	10,000	3,203	6,797	-
	-	20,051	-	20,051	13,254	6,797	-

SCHEDULE A (CONTINUED)

TOWN OF DIXFIELD, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2010

	2009 Carry-forwards	Budget	Receipts	Total Available	Actual	Balance Lapsed	Balance Carried
Community and social agencies:							
Ludden Memorial Library	1,952	110,624	-	112,576	99,340	11,541	1,695
Recreation	-	14,000	-	14,000	12,033	1,967	-
Regional expenses	-	163,345	-	163,345	160,430	2,915	-
	1,952	287,969	-	289,921	271,803	16,423	1,695
Debt service:							
Principal	-	24,470	-	24,470	24,470	-	-
Interest	-	12,965	-	12,965	3,175	9,790	-
	-	37,435	-	37,435	27,645	9,790	-
Education	-	1,399,834	-	1,399,834	1,399,834	-	-
County tax	-	81,144	-	81,144	81,144	-	-
Unclassified:							
Miscellaneous funding	-	3,100	-	3,100	3,083	17	-
Thad White bridge	35,337	-	-	35,337	7,644	-	27,693
Other expenses	-	-	-	-	-	-	-
Overlay	-	34,736	-	34,736	10,157	24,579	-
	35,337	37,836	-	73,173	20,884	24,596	27,693
Transfers out	-	221,094	-	221,094	228,593	(7,499)	-
Total Expenditures	$ 56,419	$ 3,469,647	$ -	$ 3,526,066	$ 3,353,595	$ 131,583	$ 50,788

See accompanying independent auditors' report.

SCHEDULE B

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2010

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Investments	$ 7,037	$ 121,455	$ 1,027,806	$ 1,156,298
Accounts receivable	-	-	-	-
Due from other funds	24,596	-	-	24,596
Total assets	$ 31,633	$ 121,455	$ 1,027,806	$ 1,180,894
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
FUND EQUITY				
Fund balance:				
Reserved for endowments	-	-	-	-
Unreserved:				
Designated for subsequent years' expenditures	31,633	121,455	1,027,806	1,180,894
Undesignated	-	-	-	-
Total fund equity	31,633	121,455	1,027,806	1,180,894
Total liabilites and fund equity	$ 31,633	$ 121,455	$ 1,027,806	$ 1,180,894

See accompanying independent auditors' report.

SCHEDULE C

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	$ 50,583	$ -	$ -	$ 50,583
Interest	-	59	22,540	22,599
Net change in investment value	-	-	70,098	70,098
Other	33,685	7,755	2,200	43,640
TOTAL REVENUES	84,268	7,814	94,838	186,920
EXPENDITURES	76,294	516,378	17,423	610,095
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	7,974	(508,564)	77,415	(423,175)
OTHER FINANCING SOURCES (USES)				
Proceeds from loan issuance	-	75,000	-	75,000
Transfers In	3,829	168,502	64,079	236,410
Transfers Out	(3,829)	(3,988)	-	(7,817)
TOTAL OTHER FINANCING SOURCES (USES)	-	239,514	64,079	303,593
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)	7,974	(269,050)	141,494	(119,582)
FUND BALANCE - JULY 1	23,659	390,505	886,312	1,300,476
FUND BALANCE - JUNE 30	$ 31,633	$ 121,455	$1,027,806	$ 1,180,894

See accompanying independent auditors' report.

Special Revenue Funds

Special revenue funds are established to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

SCHEDULE D

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUES FUNDS
JUNE 30, 2010

	Recreation Committee	Economic Development Committee	Podunk Snowmobile Club	OUI Police Grants	ATV Grant	Walmart Eco Pierce Grant	Kitty Fund	Public Works Safety	Library Donations
ASSETS									
Investments	$ -	$ -	$ -	$ -	$ -	$ 7,037	$ -	$ -	$ -
Accounts receivable	-	-	-	-	-	-	-	-	-
Due from other funds	3,283	769	-	-	-	-	40	685	2,195
TOTAL ASSETS	$ 3,283	$ 769	$ -	$ -	$ -	$ 7,037	$ 40	$ 685	$ 2,195
LIABILITIES AND FUND EQUITY									
LIABILITIES									
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	-	-	-	-
FUND EQUITY									
Fund balance:									
Unreserved:									
Designated for subsequent years' expenditures	3,283	769	-	-	-	7,037	40	685	2,195
Undesignated	-	-	-	-	-	-	-	-	-
TOTAL FUND EQUITY	3,283	769	-	-	-	7,037	40	685	2,195
TOTAL LIABILITIES AND FUND EQUITY	$ 3,283	$ 769	$ -	$ -	$ -	$ 7,037	$ 40	$ 685	$ 2,195

SCHEDULE D (CONTINUED)

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUES FUNDS
JUNE 30, 2010

	Outdoor Market Committee	Dixfield Community Committee	Workers' Compensation	Beauty Donations	Fire Dept. Grants	FEMA Grant	Police Grants	New Page Matches/ Donations	Totals
ASSETS									
Investments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,037
Accounts receivable	-	-	-	-	-	-	-	-	-
Due from other funds	965	573	6,492	500	4,855	-	3,592	647	24,596
TOTAL ASSETS	$ 965	$ 573	$ 6,492	$ 500	$ 4,855	$ -	$ 3,592	$ 647	$ 31,633
LIABILITIES AND FUND EQUITY									
LIABILITIES									
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	-	-	-	-
FUND EQUITY									
Fund balance:									
Unreserved:									
Designated for subsequent years' expenditures	965	573	6,492	500	4,855	-	3,592	647	31,633
Undesignated	-	-	-	-	-	-	-	-	-
TOTAL FUND EQUITY	965	573	6,492	500	4,855	-	3,592	647	31,633
TOTAL LIABILITIES AND FUND EQUITY	$ 965	$ 573	$ 6,492	$ 500	$ 4,855	$ -	$ 3,592	$ 647	$ 31,633

See accompanying independent auditors' report.

SCHEDULE E

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
NONMAJOR SPECIAL REVENUES FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	Recreation Committee	Economic Development Committee	Podunk Snowmobile Club	OUI Police Grants	ATV Grant	Walmart Eco Pierce Grant	Kitty Fund	Public Works Saftey	Library Donations
REVENUES									
Intergovemmental	$ -	$ 74	$ -	$ -	$ 26,291	$ -	$ -	$ -	$ -
Other	1,250	-	11,924	-	-	91	240	685	2,260
TOTAL REVENUES	1,250	74	11,924	-	26,291	91	240	685	2,260
EXPENDITURES	768	-	11,924	-	26,291	-	200	-	1,120
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	482	74	-	-	-	91	40	685	1,140
OTHER FINANCING SOURCES (USES)									
Operating Transfers In	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	(3,829)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(3,829)	-	-	-	-	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	482	74	-	(3,829)	-	91	40	685	1,140
FUND BALANCE - JULY 1	2,801	695	-	3,829	-	6,946	-	-	1,055
FUND BALANCE - JUNE 30	$ 3,283	$ 769	$ -	$ -	$ -	$ 7,037	$ 40	$ 685	$ 2,195

SCHEDULE E (CONTINUED)

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
NONMAJOR SPECIAL REVENUES FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	Outdoor Market Committee	Dixfield Community Committee	Workers' Compensation	Beauty Donations	Wind Study	FEMA Grant	Police Grants	New Page Matches/ Donations	Totals
REVENUES									
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ 12,046	$ 12,172	$ -	$ 50,583
Other	1,517	861	4,357	500	10,000	-	-	-	33,685
TOTAL REVENUES	1,517	861	4,357	500	10,000	12,046	12,172	-	84,268
EXPENDITURES	1,024	993	-	-	5,145	16,320	12,409	100	76,294
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	493	(132)	4,357	500	4,855	(4,274)	(237)	(100)	7,974
OTHER FINANCING SOURCES (USES)									
Operating Transfers In	-	-	-	-	-	-	3,829	-	3,829
Operating Transfers Out	-	-	-	-	-	-	-	-	(3,829)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	3,829	-	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	493	(132)	4,357	500	4,855	(4,274)	3,592	(100)	7,974
FUND BALANCE - JULY 1	472	705	2,135	-	-	4,274	-	747	23,659
FUND BALANCE - JUNE 30	$ 965	$ 573	$ 6,492	$ 500	$4,855	$ -	$ 3,592	$ 647	$ 31,633

See accompanying independent auditors' report.

Capital Project Funds

Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

SCHEDULE F

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2010

	Boiler Reserve	Fire Station Reserve	Cruiser Reserve	Fire Truck Reserve	Public Works Equipment
ASSETS					
Investments	$ 56	$ 2,485	$ 18,786	$ 5,386	$ 513
Due from other funds	-	-	-	-	-
TOTAL ASSETS	$ 56	$ 2,485	$ 18,786	$ 5,386	$ 513
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-
FUND EQUITY					
Fund balance:					
Unreserved:					
Designated for subsequent years' expenditures	56	2,485	18,786	5,386	513
Undesignated	-	-	-	-	-
TOTAL FUND EQUITY	56	2,485	18,786	5,386	513
TOTAL LIABILITIES AND FUND EQUITY	$ 56	$ 2,485	$ 18,786	$ 5,386	$ 513

SCHEDULE F (CONTINUED)

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2010

	Road Construction Reserve	Sidewalk Reserve	Revaluation Reserve	Bartlett Fund Library Reserve	Cemetery Reserve	Totals
ASSETS						
Investments	$ 74,617	$ 8,019	$ -	$ 4,093	$ 7,500	$ 121,455
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	$ 74,617	$ 8,019	$ -	$ 4,093	$ 7,500	$ 121,455
LIABILITIES AND FUND EQUITY						
LIABILITIES						
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	-
FUND EQUITY						
Fund balance:						
Unreserved:						
Designated for subsequent years' expenditures	74,617	8,019	-	4,093	7,500	121,455
Undesignated	-	-	-	-	-	-
TOTAL FUND EQUITY	74,617	8,019	-	4,093	7,500	121,455
TOTAL LIABILITIES AND FUND EQUITY	$ 74,617	$ 8,019	$ -	$ 4,093	$ 7,500	$ 121,455

See accompanying independent auditors' report.

SCHEDULE G

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	Boiler Reserve	Fire Station Reserve	Cruiser Reserve	Fire Truck Reserve	Public Works Equipment
REVENUES					
Interest	$ 1	$ 1	$ 2	$ 33	$ 7
Other	-	-	2,330	-	5,425
TOTAL REVENUES	1	1	2,332	33	5,432
EXPENDITURES					
Capital outlay	10,027	10,297	30,438	237,996	188,632
TOTAL EXPENDITURES	10,027	10,297	30,438	237,996	188,632
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(10,026)	(10,296)	(28,106)	(237,963)	(183,200)
OTHER FINANCING SOURCES (USES)					
Proceeds from loan issuance	-	-	-	-	75,000
Operating Transfers In	9,002	5,000	15,000	50,000	30,000
Operating Transfers Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	9,002	5,000	15,000	50,000	105,000
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	(1,024)	(5,296)	(13,106)	(187,963)	(78,200)
FUND BALANCE - JULY 1	1,080	7,781	31,892	193,349	78,713
FUND BALANCE - JUNE 30	$ 56	$ 2,485	$ 18,786	$ 5,386	$ 513

SCHEDULE G (CONTINUED)

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	Road Construction Reserve	Sidewalk Reserve	Revaluation Reserve	Bartlett Fund Library Reserve	Fire Station Equipment	Totals
REVENUES						
Interest	$ 14	$ 1	$ -	$ -	$ -	$ 59
Other	-	-	-	-	-	7,755
TOTAL REVENUES	14	1	-	-	-	7,814
EXPENDITURES						
Capital outlay	38,988	-	-	-	-	516,378
TOTAL EXPENDITURES	38,988	-	-	-	-	516,378
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(38,974)	1	-	-	-	(508,564)
OTHER FINANCING SOURCES (USES)						
Proceeds from loan issuance	-	-	-	-	-	75,000
Operating Transfers In	52,000	-	-	-	7,500	168,502
Operating Transfers Out	-	-	(3,988)	-	-	(3,988)
TOTAL OTHER FINANCING SOURCES (USES)	52,000	-	(3,988)	-	7,500	239,514
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	13,026	1	(3,988)	-	7,500	(269,050)
FUND BALANCE - JULY 1	61,591	8,018	3,988	4,093	-	390,505
FUND BALANCE - JUNE 30	$ 74,617	$ 8,019	$ -	$ 4,093	$ 7,500	$121,455

See accompanying independent auditors' report.

Permanent Funds

Permanent funds are used to account for assets held by the Town of Dixfield, Maine in trust or as an agent for individuals, private organizations, other governmental units and/or other funds.

SCHEDULE H

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – PERMANENT FUNDS
JUNE 30, 2010

	Perpetual Care	Ione Harlow Community Fund	Ione Harlow Scholarship Fund	Odd Fellows Scholarship	Ministerial	Verdurina Ludden Trust	Harlow/ Ludden Trust	Totals
ASSETS								
Investments	$167,149	$ 562,544	$ 172,285	$ 83,604	$ 2,386	$29,881	$9,957	$1,027,806
Due from other funds	-	-	-	-	-	-	-	-
Total assets	$167,149	$ 562,544	$ 172,285	$ 83,604	$ 2,386	$29,881	$9,957	$1,027,806
LIABILITIES								
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-	-
NET ASSETS								
Designated	167,149	562,544	172,285	83,604	2,386	29,881	9,957	1,027,806
Total fund equity	167,149	562,544	172,285	83,604	2,386	29,881	9,957	1,027,806
Total liabilites and net assets	$167,149	$ 562,544	$ 172,285	$ 83,604	$ 2,386	$29,881	$9,957	$1,027,806

See accompanying independent auditors' report.

SCHEDULE I

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	Perpetual Care	Ione Harlow Community Fund	Ione Harlow Scholarship Fund	Odd Fellows Scholarship	Ministerial	Verdurina Ludden Trust	Harlow/ Ludden Trust	Totals
REVENUES								
Interest	$ 3,550	$ 11,840	$ 3,945	$ 1,914	$ 41	$ 1,022	$ 228	$ 22,540
Net change in investment value	11,238	37,466	12,491	6,062	129	1,991	721	70,098
Other	2,200	-	-	-	-	-	-	2,200
TOTAL REVENUES	16,988	49,306	16,436	7,976	170	3,013	949	94,838
EXPENDITURES								
Bank charges	1,455	4,851	1,617	785	17	750	93	9,568
Other	610	-	4,400	2,200	-	645	-	7,855
TOTAL EXPENDITURES	2,065	4,851	6,017	2,985	17	1,395	93	17,423
EXCESS OF REVENUES OVER EXPENDITURES	14,923	44,455	10,419	4,991	153	1,618	856	77,415
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	11,066	45,802	4,408	2,202	601	-	-	64,079
Operating Transfers Out	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	11,066	45,802	4,408	2,202	601	-	-	64,079
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	25,989	90,257	14,827	7,193	754	1,618	856	141,494
FUND BALANCES - JULY 1	141,160	472,287	157,458	76,411	1,632	28,263	9,101	886,312
FUND BALANCES - JUNE 30	$167,149	$ 562,544	$ 172,285	$ 83,604	$ 2,386	$ 29,881	$ 9,957	$ 1,027,806

See accompanying independent auditors' report.

General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets.

SCHEDULE J

TOWN OF DIXFIELD, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION
JUNE 30, 2010

	Land and Non-depreciable Assets	Buildings, Building Improvements & Land Improvements	Furniture, Fixtures, Equipment & Vehicles	Infrastructure	Total
General government	$ 8,450	$ 48,100	$ 15,027	$ -	$ 71,577
Public safety	1,700	147,300	847,170	-	996,170
Public works	4,600	175,000	707,542	16,001,350	16,888,492
Library	15,300	460,088	-	-	475,388
Sewer Department	-	50,958	4,224,288	-	4,275,246
Water Department	117,308	644,111	3,610,809	-	4,372,228
Total General Capital Assets	147,358	1,525,557	9,404,836	16,001,350	27,079,101
Less: Accumulated Depreciation	-	(833,111)	(4,446,884)	(5,520,321)	(10,800,316)
Net General Capital Assets	$ 147,358	$ 692,446	$ 4,957,952	$ 10,481,029	$ 16,278,785

See accompanying independent auditors' report.

SCHEDULE K

TOWN OF DIXFIELD, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2010

	General Capital Assets 7/1/09	Additions	Deletions	General Capital Assets 6/30/10
General government	$ 61,550	$ 10,027	$ -	$ 71,577
Public safety	717,439	278,731	-	996,170
Public works	16,729,387	188,632	(29,527)	16,888,492
Library	475,388	-	-	475,388
Sewer Department	4,249,564	24,836	-	4,274,400
Water Department	4,310,966	62,108	-	4,373,074
Total General Capital Assets	26,544,294	564,334	(29,527)	27,079,101
Less: Accumulated Depreciation	(10,336,352)	(493,491)	29,527	(10,800,316)
Net General Capital Assets	$ 16,207,942	$ 70,843	$ -	$ 16,278,785

See accompanying independent auditors' report.

RHR SMITH & COMPANY
Certified Public Accountants

Proven Expertise and Integrity

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

September 10, 2010

Board of Selectmen
Town of Dixfield
Dixfield, Maine

We have audited the financial statements of the Town of Dixfield as of and for the year ended June 30, 2010, and have issued our report thereon dated September 10, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Town of Dixfield's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Dixfield's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not necessarily designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Dixfield's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information of the Board of Selectmen, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than the specified parties.

RHR Smith & Company

Certified Public Accountants